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HHS GENERAL LEDGER CHART OF ACCOUNTS

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC	NUMB	BAL		CLASS
G	1000 ASSETS	DR THESE ACCOUNTS REPRESENT AMOUNTS OF PHYSICAL (TANGIBLE) ITEMS OR RIGHTS TO OWNERSHIP (INTANGIBLE) OWNED BY THE U.S. GOVERNMENT.	1010,1100,1200,1300,1400,1500,1600, 01700,1900	
S	1010 FUND BALANCE WITH TREASURY	DR ALL FUNDS ON DEPOSIT WITH TREASURY REPORTED ON THE SF 224 STATEMENT OF TRANSACTIONS, SF 1219 STATEMENT OF ACCOUNTABILITY AND/OR FMS FORM 2108 YEAR-END CLOSING STATEMENT. (SEE ACCOUNT 1530 SEIZED - MONETARY INSTRUMENTS)	1011,1012,1013,1014,1015,1016	
P	1011 AUTHORITY	DR THE DISBURSING FUND AUTHORITY WITH THE TREASURY WHICH INCLUDES THE BALANCE OF FUNDS OR APPROPRIATIONS AT THE BEGINNING OF THE FISCAL YEAR AND THE NEW OBLIGATIONAL AUTHORITY RECEIVED DURING THE FISCAL YEAR.		
P	1012 DISBURSEMENTS (OTHER THAN PAYROLL)	CR THE AMOUNT OF DISBURSEMENTS MADE LESS THE AMOUNT OF REFUNDS RECEIVED.		
P	1013 DISBURSEMENTS (PAYROLL)	CR THE AMOUNT OF DISBURSEMENTS MADE THROUGH THE CENTRAL PAYROLL SYSTEM, TO INCLUDE ADJUSTMENTS MADE IN OPDIV ACCOUNTING SYSTEMS, AND REPORTED ON THE CPS MONTHLY SF-224 REPORT TO TREASURY.		
P	1014 FOREIGN DISBURSEMENTS	CR THE AMOUNT OF DISBURSEMENTS AND COLLECTIONS OF REFUNDS ACCOMPLISHED IN FOREIGN CURRENCY AND EXPRESSED IN U.S. DOLLARS WHICH ARE REPORTED BY U.S. DISBURSING OFFICERS IN AMERICAN EMBASSIES ON THE SF-1221, "STATEMENT OF TRANSACTIONS."		
P	1015 COLLECTIONS	DR THE AMOUNT OF COLLECTIONS RECEIVED AND DEPOSITED TO DISBURSING FUND ACCOUNTS. SEE ACCOUNT 3620 FOR COLLECTIONS OF MISCELLANEOUS GENERAL/ SPECIAL/TRUST FUND RECEIPTS.		
P	1016 DEPOSIT FUNDS & BUDGET CLEARING/SUSPENSE ACCOUNTS	DR THE DEPOSITS TO SUSPENSE ACCOUNTS FOR UNIDENTIFIED ITEMS PENDING DISPOSITION; FUNDS COLLECTED AS FISCAL AGENT OR BANKER (INCOME TAXES AND BOND WITHHOLDINGS, ETC.) AND LATER TRANSFERRED OR DISBURSED, INCLUDING PERSONAL FUNDS OF PATIENTS IN HOSPITALS; AND UNEARNED ADVANCES FROM PRIVATE SOURCES FOR INFORMATION OR SERVICES TO BE FURNISHED.		

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC NUMB		BAL		CLASS
S	1100 CASH	DR ALL MONETARY RESOURCES ON HAND OR ON DEPOSIT WITH BANKS AND OTHER FINANCIAL INSTITUTIONS. INCLUDED ARE COINS, CURRENCY, READILY NEGOTIABLE INSTRUMENTS (SUCH AS CHECKS AND MONEY ORDERS), BUT EXCLUDED ARE CERTIFICATES OF DEPOSIT WHICH ARE ACCOUNTED FOR AS INVESTMENTS.	1110,1120,1190,1195	
P	1110 UNDEPOSITED COLLECTIONS	DR COLLECTIONS ON HAND, NOT YET DEPOSITED WITHIN THE SAME ACCOUNTING PERIOD.		
P	1120 IMPREST FUNDS	DR THE AUTHORIZED AMOUNT OF CASH HELD BY AGENCY CASHIERS AT PERSONAL RISK.		
P	1190 OTHER CASH	DR CASH HOLDINGS THAT ARE NOT OTHERWISE CLASSIFIED ABOVE.		
P	1195 OTHER MONETARY ASSETS	DR THE BALANCE OF MONETARY FOR WHICH A SPECIFIC SGL ACCOUNT HAS NOT BEEN ESTABLISHED, INCLUDING GOLD (VALUED AT MARKET), SPECIAL DRAWING RIGHTS, AND U.S. RESERVES IN THE INTERNATIONAL MONETARY FUND. THIS EXCLUDES MONETARY ASSETS SEIZED. (SEE ACCOUNT 1530 SEIZED PROPERTY - MONETARY INSTRUMENTS)		
P	1200 FOREIGN CURRENCY	DR THE U.S. DOLLAR EQUIVALENT OF FOREIGN GOVERNMENT CURRENCY.		
T	1300 RECEIVABLES, NET	DR SUMMARY ACCOUNT REPRESENTING AMOUNTS DUE FROM OTHERS RESULTING FROM THE PERFORMANCE OF SERVICES, SALE OF GOODS, LEVY OF TAXES, OR LOAN OF MONETARY RESOURCES, LESS ESTIMATES FOR UNCOLLECTIBLE ITEMS.	1310,1319,1340,1349,1350,1359,1399	

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TYPE REC	ACCT NUMB	ACCOUNT TITLE	NOR BAL	DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
S	1310	ACCOUNTS RECEIVABLE	DR	AMOUNTS DUE FROM OTHERS WHEN THE RIGHT TO RECEIVE FUNDS ACCRUES, WHICH MAY RESULT FROM THE PERFORMANCE OF SERVICE OR THE DELIVERY OF GOODS. THIS ALSO INCLUDES OTHER AMOUNTS DETERMINED TO BE DUE THE GOVERNMENT AS EVIDENCED BY THE ACTIVITIES RECORDED IN THE SUBSIDIARY ACCOUNTS.	1311,1312,1313,1314,1315,1316,1317,1318,131A	
P	1311	ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED	DR	THE AMOUNT OF RECEIVABLES FROM GOVERNMENT AND NON-GOVERNMENT AGENCIES WHICH, WHEN COLLECTED, WILL BE DEPOSITED TO THE APPROPRIATION ACCOUNTS AS REIMBURSEMENTS.		G,N
P	1312	REFUNDS RECEIVABLE	DR	THE AMOUNT OF RECEIVABLES BILLED AS REFUNDS TO APPROPRIATIONS DUE FROM GOVERNMENT AND NON-GOVERNMENT AGENCIES.		G,N
P	1313	GENERAL/TRUST FUND RECEIPTS RECEIVABLE	DR	THE AMOUNTS BILLED TO GOVERNMENT AND NON-GOVERNMENT AGENCIES, WHICH WHEN COLLECTED, WILL BE DEPOSITED TO GENERAL AND TRUST FUND RECEIPT ACCOUNTS.		G,N
P	1314	ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	DR	THE AMOUNT OF RECEIVABLES FOR ADVANCES AND REIMBURSEMENTS EARNED, BUT UNBILLED TO GOVERNMENT AND NON-GOVERNMENT AGENCIES. WHEN BILLED, THE AMOUNTS WILL BE TRANSFERRED TO RECEIVABLES BILLED.		
P	1315	AUDIT DISALLOWANCES RECEIVABLE	DR	THE AMOUNTS DETERMINED BY AUDIT TO BE DUE THE GOVERNMENT FROM DISALLOWED EXPENDITURES OF NON-GOVERNMENT AGENCIES THAT ARE BILLED AS APPROPRIATION REFUNDS.		N
P	1316	ANTICIPATED RECOVERIES - AUDIT DISALLOWANCES	DR	THE AMOUNTS ANTICIPATED TO BE DUE THE GOVERNMENT AS THE RESULT OF AUDIT FROM DISALLOWED EXPENDITURES OF NON-GOVERNMENT AGENCIES. WHEN BILLED, THE AMOUNTS WILL BE TRANSFERRED TO THE AUDIT DISALLOWANCES RECEIVABLE ACCOUNT.		N

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TYPE ACCT ACCOUNT TITLE REC NUMB	NOR DEFINITION BAL	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P 1317 INSURANCE PREMIUMS RECEIVABLE	DR THE AMOUNTS BILLED TO NON-GOVERNMENT AGENCIES AS ACCRUED INSURANCE PREMIUMS ON LOANS OUTSTANDING.		N
P 1318 ACCOUNTS RECEIVABLE - NON-CURRENT	DR THE AMOUNT OF RECEIVABLES FROM ACCOUNTS WITH GOVERNMENT AND NON-GOVERNMENT AGENCIES THAT WILL NOT BE DUE WITHIN THE NEXT 12 MONTHS FOLLOWING THE REPORTING PERIOD.		G,N
P 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	CR ESTIMATED AMOUNTS OF UNCOLLECTIBLE ACCOUNTS RECEIVABLE RECORDED IN ACCOUNTS SUBSIDIARY TO 1310. THE ACCOUNT WILL BE INCREASED BY THE AMOUNT ESTIMATED TO BE UNCOLLECTIBLE EACH ACCOUNTING PERIOD, AND DECREASED BY THE ACTUAL ACCOUNTS SUBSEQUENTLY WRITTEN OFF. AMOUNT SHOULD CONSIDER OUTSTANDING ADVANCES. THE ACCOUNT WILL INCLUDE THE FULL AMOUNT OF AUDIT DISALLOWANCES ANTICIPATED TO BE COLLECTED PENDING APPEAL/LITIGATION PROCESSES. UPON RESOLUTION THE AMOUNT WILL BE REMOVED AND, IF SUSTAINED, AN APPROPRIATE ALLOWANCE ESTABLISHED FOR THE AMOUNTS BILLED.		F,U
P 131A ANTICIPATED RECOVERY - PROGRAM DISALLOWANCE	DR THE AMOUNT ANTICIP[ATED TO BE DUE AS A RESULT OF A REVIEW OF PROGRAM PARTICIPANT EXPENDITURES BY THE PROGRAM/GRANT OFFICIAL. COLLECTION IS MADE BY REDUCTION OF CURRENT AWARD OR BY ISSUANCE OF NEGATIVE AWARD.		N
S 1340 INTEREST RECEIVABLE	DR INTEREST EARNED ON OUTSTANDING ACCOUNTS AND LOANS RECEIVABLE FROM GOVERNMENT AND NON-GOVERNMENT AGENCIES. INTEREST IN THIS ACCOUNT INCLUDE AMOUNTS CHARGED AS A COST OF EXTENDING CREDIT AS WELL AS INTEREST AND OTHER CHARGES ARISING OUT OF DELINQUENT PAYMENTS.	1341,1343,1344,134A,134B,134C,134D, 134E,134F	

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TYPE ACCT ACCOUNT TITLE REC NUMB	NOR DEFINITION BAL	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P 1341 INTEREST RECEIVABLE ON LOANS	DR INTEREST EARNED BUT UNCOLLECTED ON REGULAR, GUARANTEED/PLEDGED, AND DEFAULTED LOANS MADE TO GOVERNMENT AND NON-GOVERNMENT AGENCIES RECORDED IN ACCOUNTS 1351, 1355, AND 1357.		G,N
P 1343 INTEREST RECEIVABLE ON INVESTMENTS	DR INTEREST EARNED BUT UNCOLLECTED ON INVESTMENTS WITH GOVERNMENT AND NON-GOVERNMENT AGENCIES RECORDED IN ACCOUNT 1600.		G,N
P 1344 INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS	DR INTEREST EARNED, BUT UNCOLLECTED ON LOANS WITH GOVERNMENT AND NON-GOVERNMENT AGENCIES IN ACCOUNTS 1353 AND 1357 AND ON ACCOUNTS RECORDED IN ACCOUNT 1315 AND OTHER 1310 RECEIVABLES PLACED ON AN INSTALLMENT PAYMENT PLAN, AND WHICH UPON COLLECTION WILL BE DEPOSITED TO THE GENERAL AND TRUST FUND RECEIPT ACCOUNTS.		G,N
P 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE	CR ESTIMATED AMOUNTS OF UNCOLLECTIBLE INTEREST OR OTHER CHARGES ON RECEIVABLES RECORDED IN ACCOUNTS SUBSIDIARY TO 1340. THE ACCOUNT WILL BE INCREASED BY THE AMOUNT ESTIMATED TO BE UNCOLLECTIBLE EACH ACCOUNTING PERIOD, AND DECREASED BY THE ACTUAL AMOUNTS SUBSEQUENTLY WRITTEN OFF.		U
P 134A INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS	DR INTEREST EARNED BUT UNCOLLECTED ON DELINQUENT ACCOUNTS RECEIVABLE RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT 1310.		N
P 134B INTEREST RECEIVABLE ON DELINQUENT LOANS	DR INTEREST EARNED BUT UNCOLLECTED ON DELINQUENT LOANS RECEIVABLE RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT 1350.		N
P 134C PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS	DR PENALTIES EARNED BUT UNCOLLECTED ON DELINQUENT ACCOUNTS RECEIVABLE RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT 1310.		N

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
REC NUMB		BAL		
P	134D PENALTY RECEIVABLE ON DELINQUENT LOANS	DR PENALTIES EARNED BUT UNCOLLECTED ON DELINQUENT LOANS RECEIVABLE RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT 1350.		N
P	134E ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT ACCOUNTS	DR ADMINISTRATIVE COSTS EARNED BUT UNCOLLECTED ON DELINQUENT ACCOUNTS RECEIVABLE RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT 1310.		N
P	134F ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT LOANS	DR ADMINISTRATIVE COSTS EARNED BUT UNCOLLECTED ON DELINQUENT LOANS RECEIVABLE RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT 1350.		N
S	1350 LOANS RECEIVABLE	DR AMOUNTS WHICH HAVE BEEN LOANED TO ANOTHER FEDERAL ACCOUNT OR FUND, INDIVIDUALS, PRIVATE SECTOR ORGANIZATIONS, STATE AND LOCAL GOVERNMENTS, OR FOREIGN GOVERNMENTS.	1351,1352,1353,1354,1355,1356,1357, 1358,135A	
P	1351 LOANS RECEIVABLE - PRINCIPAL	DR AMOUNT OF LOAN PRINCIPAL MADE TO GOVERNMENT AGENCIES AND NON-GOVERNMENT AGENCIES, INDIVIDUALS, INSTITUTIONS OR PRIVATE CONCERNS FOR CONSTRUCTION LOANS, STUDENT LOANS, ETC., WHEREIN THE REPAYMENT OF PRINCIPAL IS AVAILABLE TO THE APPROPRIATIONS. COLLECTION OF LOANS IS RECORDED IN ACCOUNT 1352.		G,N
P	1352 LOANS RECEIVABLE - COLLECTION	CR COLLECTION OF LOANS MADE TO GOVERNMENT AND NON-GOVERNMENT AGENCIES, INDIVIDUALS, INSTITUTIONS OR PRIVATE CONCERNS FOR CONSTRUCTION LOANS, STUDENT LOANS, ETC., WHEREIN THE RECEIPTS FOR REPAYMENT ARE AVAILABLE TO THE APPROPRIATION.		G,N
P	1353 GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE - PRINCIPAL	DR AMOUNT OF LOAN PRINCIPAL MADE TO GOVERNMENT AND NON-GOVERNMENT AGENCIES WHEREIN THE REPAYMENT OF PRINCIPAL WILL BE DEPOSITED INTO GENERAL AND TRUST FUND RECEIPT ACCOUNTS. COLLECTION OF LOANS IS RECORDED IN ACCOUNT 1354.		G,N

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TYPE REC	ACCT NUMB	ACCOUNT TITLE	NOR BAL	DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P	1354	GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE - COLLECTIONS	CR	COLLECTION OF LOANS MADE TO GOVERNMENT AND NON-GOVERNMENT AGENCIES WHEREIN THE RECEIPTS FOR REPAYMENT ARE DEPOSITED INTO GENERAL AND TRUST FUND RECEIPT ACCOUNTS.		G,N
P	1355	LOANS RECEIVABLE - GUARANTEED/PLEDGED - PRINCIPAL	DR	AMOUNT OF GUARANTEED/PLEDGED LOANS (PRINCIPAL) MADE TO GOVERNMENT AGENCIES AND NON-GOVERNMENTAL AGENCIES, INDIVIDUALS, INSTITUTIONS OR PRIVATE CONCERNS FOR CONSTRUCTION LOANS, STUDENT LOANS, ETC., WHEREIN THE COLLECTION OF LOAN PRINCIPAL MUST BE APPLIED TO REPAYMENT OF DEBT BORROWING. COLLECTION OF LOANS IS RECORDED IN ACCOUNT 1356.		G,N
P	1356	LOANS RECEIVABLE - GUARANTEED/PLEDGED - COLLECTION	CR	COLLECTION OF GUARANTEED/PLEDGED LOANS (PRINCIPAL) MADE TO GOVERNMENT AGENCIES AND NON-GOVERNMENT AGENCIES, INDIVIDUALS, INSTITUTIONS OR PRIVATE CONCERNS FOR CONSTRUCTION LOANS, STUDENT LOANS, ETC., WHEREIN THE RECEIPTS FOR REPAYMENT ARE APPLIED TO REPAYMENT OF DEBT BORROWING.		G,N
P	1357	LOANS RECEIVABLE - DEFAULTED - PRINCIPAL	DR	THE AMOUNT OF LOANS (PRINCIPAL) INITIALLY RECORDED IN ACCOUNTS 1351, 1353, AND 1355 WHICH ARE IN DEFAULT. COLLECTION OF LOANS IS RECORDED IN ACCOUNT 1358.		G,N
P	1358	LOANS RECEIVABLE - DEFAULTED - COLLECTIONS	CR	COLLECTION OF DEFAULTED LOAN PRINCIPAL WHEREIN THE RECEIPTS FOR REPAYMENTS ARE APPLIED AS DESCRIBED IN ACCOUNTS 1351, 1353, AND 1355, HAD THERE BEEN NO DEFAULT.		G,N
P	1359	ALLOWANCE FOR LOSS ON LOANS RECEIVABLE	CR	ESTIMATED AMOUNTS OF UNCOLLECTIBLE LOANS RECEIVABLE RECORDED IN ACCOUNTS SUBSIDIARY TO 1350. THE ACCOUNT WILL BE INCREASED BY THE AMOUNT ESTIMATED TO BE UNCOLLECTIBLE EACH ACCOUNTING PERIOD, AND DECREASED BY THE ACTUAL ACCOUNTS SUBSEQUENTLY WRITTEN OFF.		U

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TYPE ACCT ACCOUNT TITLE REC NUMB	NOR DEFINITION BAL	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P 135A LOANS RECEIVABLE - CURRENT	DR THE AMOUNT DUE WITHIN THE NEXT TWELVE MONTHS OF LOAN PRINCIPAL INITIALLY RECORDED IN NON-CURRENT ACCOUNTS 1351, 1353, 1355 AND 1357. THIS AMOUNT IS CALCULATED FOR EACH REPORTING PERIOD.		G,N
P 1399 ALLOWANCE FOR SUBSIDY	CR THIS AMOUNT REFLECTS THE UNAMORTIZED CREDIT REFORM SUBSIDY FOR DIRECT LOANS AND FOR DEFAULTED GUARANTEED LOANS ASSUMED FOR COLLECTION BY THE GOVERNMENT. IT APPEARS IN THE FINANCING FUND OF THE DIRECT LOAN OR LOAN GUARANTEE PROGRAM INVOLVED AND IS SUBTRACTED FROM LOANS RECEIVABLE (ACCOUNT 1350) ON THE STATEMENT OF FINANCIAL POSITION. ALL TRANSACTIONS THAT AFFECT THE SUBSIDY WILL BE RECORDED IN THIS ACCOUNT. THE FIRST TRANSACTION WOULD NORMALLY BE THE TRANSFER OF SUBSIDY MONIES FROM THE PROGRAM FUND TO THE FINANCING ACCOUNT. ADDITIONAL TRANSACTIONS RECORD UPWARD AND DOWNWARD ADJUSTMENTS TO THE ACCOUNT.		
T 1400 ADVANCES AND PREPAYMENTS	DR THE OUTSTANDING BALANCE OF AMOUNTS ADVANCED TO FEDERAL AND NON-FEDERAL ENTITIES BY THE AGENCY AND PREPAYMENTS MADE BY THE AGENCY FOR THE LATER RECEIPT OF GOODS, SERVICES, OR OTHER ASSETS.	1410,1450	
S 1410 ADVANCES TO OTHERS	DR PAYMENTS MADE IN CONTEMPLATION OF THE FUTURE PERFORMANCE OF SERVICES, RECEIPT OF GOODS, INCURRENCE OF EXPENDITURES, OR OTHER ASSETS. COMMON EXAMPLES ARE TRAVEL ADVANCES WHICH ARE MADE IN CONTEMPLATION OF FUTURE TRAVEL EXPENSES OR ADVANCES TO CONTRACTORS WHICH ARE MADE IN CONTEMPLATION OF FUTURE RECEIPT OF INVENTORY OR FIXED ASSETS.	1411,1412,1413,1414,1417,1418	



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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC NUMB		BAL		CLASS
P	1411 TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS	DR THE AMOUNT OF TRAVEL ADVANCES AND EMERGENCY PAYMENTS OUTSTANDING TO EMPLOYEES.		N
P	1412 ADVANCES TO COMMISSIONED OFFICERS	DR THE AMOUNT OF ADVANCE BASE PAY AND HOUSING ALLOWANCES MADE TO COMMISSIONED OFFICERS OF THE PUBLIC HEALTH SERVICE.		N
P	1413 ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS	DR ADVANCES MADE TO FINANCE ACTIVITIES THROUGH AN HHS GRANT MANAGEMENT FUND AND ADVANCES TO BUSINESS FIRMS AND INSTITUTIONS, USUALLY UNDER A LETTER-OF-CREDIT ARRANGEMENT. THIS ACCOUNT WILL BE CREDITED FOR THE ACTUAL ACCRUALS FOR PERFORMANCE UNDER THE ADVANCES.		N
P	1414 ADVANCES TO OTHERS BY NON-EXPENDITURE TRANSFER	DR ADVANCES MADE TO OTHER GOVERNMENT AGENCIES BY SF-1151. THIS ACCOUNT WILL BE CREDITED FOR THE ACTUAL ACCRUALS FOR PERFORMANCE UNDER THE ADVANCES.		G
P	1417 ADVANCES TO OTHERS - OTHER THAN THROUGH PMS	DR ADVANCES TO CONSOLIDATED WORKING FUNDS OR TO GOVERNMENT AGENCIES FOR OTHER PURPOSES AND ADVANCES TO NON-GOVERNMENT AGENCIES FOR SERVICES, PROPERTY OR MATERIALS TO BE FURNISHED UNDER APPLICABLE PROVISIONS OF LAW. THIS ACCOUNT WILL BE CREDITED FOR THE ACTUAL ACCRUALS FOR PERFORMANCE UNDER THE ADVANCES.		G,N
P	1418 ADVANCES TO OTHERS - ESTIMATED ACCRUALS	CR THE ESTIMATED ACCRUALS FOR PERFORMANCE UNDER THE ADVANCE PAYMENTS. THIS ACCOUNT WILL BE REDUCED BY THE APPROPRIATE AMOUNT OF THE ESTIMATED ACCRUALS WHEN THE ACTUAL ACCRUALS ARE REPORTED BY THE RECIPIENTS OF THE ADVANCES AND RECORDED IN THE ACCOUNTS.		G,N

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC NUMB		BAL		CLASS
S	1450 PREPAYMENTS	DR EXPENDITURES WHICH PROVIDE FUTURE BENEFITS. PREPAYMENTS ARE OFTEN RECURRENT IN NATURE AND COVER ITEMS SUCH AS RENT, TAXES, ROYALTIES, COMMISSIONS, INSURANCE, AND SUPPLIES. INCLUDES PREPAYMENT FOR GOODS/SERVICES NOT RECEIVED AS WELL AS THOSE RECEIVED WHICH APPLY TO COSTS IN SUBSEQUENT PERIODS.	1451,1452	
P	1451 PREPAYMENTS	DR THE VALUE OF GOODS AND SERVICES NOT RECEIVED FOR WHICH COSTS WILL BE CHARGED IN A SUBSEQUENT ACCOUNTING PERIOD.		G,N
P	1452 DEFERRED CHARGES	DR THE VALUE OF GOODS AND SERVICES NOT RECEIVED FOR WHICH COSTS WILL BE AMORTIZED OVER SEVERAL SUBSEQUENT ACCOUNTING PERIODS.		G,N
T	1500 INVENTORY AND RELATED PROPERTY, NET	DR THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1500 SERIES.	1510,1520,1530,1540,1550,1560,1570,1590	
S	1510 OPERATING MATERIALS AND SUPPLIES	DR THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1510 SERIES.	1511,1512,1513	
P	1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE	DR THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY TO BE CONSUMED AS OPERATING MATERIALS AND SUPPLIES IN NORMAL OPERATIONS.		M
P	1512 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE	DR THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY HELD IN RESERVE AS OPERATING MATERIALS AND SUPPLIES BECAUSE THEY ARE NOT READILY AVAILABLE IN THE MARKET OR BECAUSE THERE IS MORE THAN A REMOTE CHANCE THAT THEY WILL EVENTUALLY BE NEEDED.		
P	1513 OPERATING MATERIALS AND SUPPLIES - EXCESS, UNSERVICEABLE AND OBSOLETE	DR THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY HELD AS OPERATING MATERIALS AND SUPPLIES THAT EXCEED THE AMOUNT EXPECTED TO BE USED, ARE NO LONGER NEEDED DUE TO CHANGES IN TECHNOLOGY, LAWS, CUSTOMS OR OPERATIONS, OR ARE PHYSICALLY DAMAGED AND CANNOT BE CONSUMED IN OPERATIONS.		

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC NUMB		BAL		CLASS
S	1520 INVENTORY (FOR SALE), NET	DR THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1520 SERIES.	1521,1522,1523,1524,1525,1526,1527,1529	
P	1521 INVENTORY HELD FOR SALE	DR THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY (1) HELD FOR SALE, (2)IN THE PROCESS OF PRODUCTION OR SALE, OR (3) TO BE CONSUMED IN THE PRODUCTION OF GOODS FOR SALE OR IN THE PROVISION OF SERVICES FOR A FEE TRANSFER.		S
P	1522 INVENTORY HELD IN RESERVE FOR FUTURE SALE	DR THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY HELD IN RESERVE AS INVENTORY FOR FUTURE SALE, BECAUSE IT IS NOT READILY AVAILABLE IN THE MARKET OR BECAUSE THERE IS A MORE THAN REMOTE CHANCE THAT IT WILL BE EVENTUALLY NEEDED.		
P	1523 INVENTORY HELD FOR REPAIR	DR THE COST/VALUE OF DAMAGED TANGIBLE PERSONAL PROPERTY HELD AS INVENTORY, WHICH IS MORE ECONOMICAL TO REPAIR THAN TO DISPOSE OF.		
P	1524 INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE	DR THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY HELD AS INVENTORY THAT EXCEEDS THE DEMAND FOR SALE, IS NO LONGER USEFUL DUE TO OBSOLESCENCE, OR IS DAMAGED BEYOND ECONOMICAL REPAIR.		
P	1525 MANUFACTURING - RAW MATERIALS AND SUPPLIES	DR THE COST/VALUE OF RAW MATERIALS AND SUPPLIES PURCHASED OR DONATED FOR USE IN PRODUCTIONS OR MANUFACTURING.		S
P	1526 MANUFACTURING - WORK-IN-PROCESS	DR THE COST/VALUE OF WORK-IN-PROCESS, ACCUMULATED COST OF MATERIALS, LABOR AND OVERHEAD CHARGED AGAINST WORK OR JOB ORDERS FOR OTHERS OR FOR USE OF THE FACILITY.		
P	1527 MANUFACTURING - FINISHED GOODS	DR THE COST/VALUE OF MANUFACTURED FINISHED GOODS AVAILABLE FOR SALE THAT ARE TRANSFERRED IN FROM WORK-IN-PROCESS AND THE VALUE OF GOODS PURCHASED AND AVAILABLE FOR SALE.		

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P 1529 INVENTORY (FOR SALE) - ALLOWANCE	CR THE AMOUNT OF ESTIMATED REPAIRS NEEDED FOR DAMAGED INVENTORY AND THE ESTIMATED GAIN OR LOSS ON THE VALUE OF INVENTORY DUE TO UNREALIZED HOLDING GAINS OR LOSSES.		U
P 1530 SEIZED PROPERTY - MONETARY INSTRUMENTS	DR THE VALUE OF ALL MONETARY INSTRUMENTS SEIZED. UPON OBTAINING JUDGEMENT, THE AMOUNT HELD IN THIS ACCOUNT WILL BE RECLASSIFIED TO THE APPROPRIATE FORFEITED PROPERTY ACCOUNT. (SEE ACCOUNTS 1541 FORFEITED PROPERTY HELD FOR SALE AND 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE.)		
S 1540 FORFEITED PROPERTY, NET	DR THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1540 SERIES.	1541,1542,1549	
P 1541 FORFEITED PROPERTY HELD FOR SALE	DR THE VALUE OF MONETARY INSTRUMENTS AND PROPERTY INTENDED TO BE SOLD THAT WERE ACQUIRED AS A RESULT OF FORFEITURE PROCEEDINGS, TO SATISFY A TAX LIABILITY, OR UNCLAIMED OR ABANDONED MERCHANDISE.		
P 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE	DR THE VALUE OF MONETARY INSTRUMENTS AND PROPERTY INTENDED TO BE DONATED OR TO BE USED BY THE AGENCY THAT WERE ACQUIRED AS A RESULT OF FORFEITURE PROCEEDINGS, TO SATISFY A TAX LIABILITY; OR UNCLAIMED OR ABANDONED MERCHANDISE.		U
P 1549 FORFEITED PROPERTY - ALLOWANCE	CR THE ESTIMATED AMOUNT OF THIRD PARTY LIENS AND CLAIMS AGAINST FORFEITED PROPERTY.		U
S 1550 FORECLOSED PROPERTY, NET	DR THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1550 SERIES.	1551,1559	

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REC NUMB		BAL		CLASS
P	1551 FORECLOSED PROPERTY	DR THE VALUE OF ASSETS RECEIVED IN SATISFACTION OF A DIRECT LOAN RECEIVABLE OR AS A RESULT OF A CLAIM UNDER A DEFAULTED GUARANTEED LOAN.		
P	1559 FORECLOSED PROPERTY - ALLOWANCE	CR THE ESTIMATED AMOUNT OF THIRD PARTY LIENS AND CLAIMS AGAINST FORECLOSED PROPERTY, AND FOR PRE-CREDIT REFORM PROPERTY, THE ADDITIONAL AMOUNT NECESSARY TO REDUCE THE VALUE OF THE PROPERTY TO NET REALIZABLE VALUE.		U
S	1560 COMMODITIES, NET	DR THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1560 SERIES.	1561,1569	
P	1561 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS	DR THE COST/VALUE OF COMMERCIAL ITEMS HELD TO STABILIZE OR SUPPORT MARKET PRICES.		U
P	1569 COMMODITIES - ALLOWANCE	CR THE AMOUNT NEEDED TO REDUCE THE GROSS VALUE OF COMMODITIES TO THEIR EXPECTED NET REALIZABLE VALUE.		U
S	1570 STOCKPILE MATERIALS	DR THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1570 SERIES.	1571,1572	
P	1571 STOCKPILE MATERIALS HELD IN RESERVE	DR THE VALUE OF STRATEGIC AND CRITICAL MATERIALS HELD DUE TO STATUTORY REQUIREMENTS OR FOR USE IN NATIONAL DEFENSE, CONSERVATION OR NATIONAL EMERGENCIES.		
P	1572 STOCKPILE MATERIALS HELD FOR SALE	DR THE VALUE OF STRATEGIC AND CRITICAL MATERIALS HELD DUE TO STATUTORY REQUIREMENTS OR FOR USE IN NATIONAL DEFENSE, CONSERVATION OR NATIONAL EMERGENCIES THAT ARE AUTHORIZED TO BE SOLD.		
S	1590 OTHER RELATED PROPERTY, NET	DR THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1590 SERIES.	1591,1599	

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TYPE ACCT REC NUMB	ACCOUNT TITLE	NOR DEFINITION BAL	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P	1591 OTHER RELATED PROPERTY	DR THE VALUE OF OTHER RELATED PROPERTY NOT OTHERWISE CLASSIFIED ABOVE, INCLUDING REAL PROPERTY ACQUIRED THROUGH MILITARY BASE CLOSINGS.		
P	1599 OTHER RELATED PROPERTY - ALLOWANCE	CR THE ESTIMATED LOSS FOR THIRD PARTY LEINS AND CLAIMS OR FOR OTHER CHANGES IN THE VALUE OF OTHER RELATED PROPERTY.		U
T	1600 INVESTMENTS, NET	DR SECURITIES AND OTHER ASSETS HELD FOR THE PRODUCTION OF REVENUES IN THE FORM OF INTEREST, DIVIDENDS, RENTALS, OR LEASE PAYMENTS, NET OF PREMIUMS AND DISCOUNTS.	1610,1611,1690	
P	1610 SECURITIES (AT PAR)	DR THE PAR VALUE OF SECURITIES HELD BY THE AGENCY.		G,N
S	1611 SECURITIES - UNAMORTIZED PREMIUM OR DISCOUNT	DC THE UNAMORTIZED AMOUNT OF PREMIUMS OR DISCOUNTS ON SECURITIES.	1612,1613	
P	1612 SECURITIES - UNAMORTIZED DISCOUNT	CR THE UNAMORTIZED AMOUNT OF DISCOUNT ON SECURITIES.		G,N
P	1613 SECURITIES - UNAMORTIZED PREMIUMS	DR THE UNAMORTIZED AMOUNT OF PREMIUMS ON SECURITIES.		G,N
P	1690 OTHER INVESTMENTS	DR THE VALUE OF OTHER INVESTMENTS OWNED BY THE AGENCY.		G,N
T	1700 FIXED ASSETS, NET	DR THE CURRENT BOOK VALUE OF REAL AND PERSONAL PROPERTY IN ACCORDANCE WITH CAPITALIZATION CRITERIA ESTABLISHED BY GAO.	1710,1720,1730,1739,1740,1749,1750, 1759,1810,1819,1820,1829,1830,1839, 1840,1849,1890	
P	1710 LAND	DR THE COST OR APPRAISED VALUE OF LAND OWNED BY THE GOVERNMENT INCLUDING PUBLIC DOMAIN LANDS, STANDBY FACILITIES, AND PERMANENT IMPROVEMENTS TO THE LAND.		

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
REC	NUMB	BAL		
S	1720 CONSTRUCTION IN PROGRESS	DR INCLUDES COSTS OF DIRECT LABOR, DIRECT MATERIAL, AND OVERHEAD INCURRED IN THE CONSTRUCTION OF PROPERTY, PLANT, AND EQUIPMENT FOR WHICH THE AGENCY WILL BE ACCOUNTABLE. UPON COMPLETION, THESE COSTS WILL BE TRANSFERRED TO THE PROPER CAPITAL ASSET ACCOUNT AS THE ACQUISITION COST OF THE ITEM.	1721,1722	
P	1721 CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT AGENCIES	DR THE VALUE OF CONSTRUCTION BY ANOTHER GOVERNMENT AGENCY FOR WHICH THE AGENCIES OF HHS WILL BE ACCOUNTABLE UPON COMPLETION.		
P	1722 CONSTRUCTION IN PROGRESS - BY ALL OTHERS	DR THE VALUE OF AGENCY PROPERTY IN PROGRESS OF CONSTRUCTION BY OTHER THAN A GOVERNMENT AGENCY.		
P	1730 BUILDINGS	DR THE COST OF GOVERNMENT-OWNED BUILDINGS UNDER THE CONTROL OF THE AGENCY. THIS ACCOUNT INCLUDES BUILDINGS ACQUIRED UNDER LEASE-PURCHASE AGREEMENTS.		
P	1739 ACCUMULATED DEPRECIATION ON BUILDINGS	CR ACCUMULATES DEPRECIATION CHARGED TO EXPENSE FOR BUILDINGS.		U
P	1740 OTHER STRUCTURES AND FACILITIES	DR THE COST OR APPRAISED VALUE OF GOVERNMENT-OWNED STRUCTURES AND FACILITIES OTHER THAN BUILDINGS THAT ARE PURCHASED BY GENERAL AND TRUST FUND APPROPRIATIONS AND ARE UNDER THE CONTROL OF THE AGENCY. THIS INCLUDES THE COST OF DRIVEWAYS, STREETS, FENCES, WATER AND GAS MAINS, CONSTRUCTED ON GOVERNMENT PROPERTY.		
P	1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES	CR ACCUMULATES DEPRECIATION CHARGED TO EXPENSE FOR STRUCTURES AND FACILITIES.		U
S	1750 EQUIPMENT	DR TANGIBLE ITEMS OF A DURABLE NATURE USED IN THE OPERATIONS OF AN AGENCY INCLUDING BUT NOT LIMITED TO ITEMS SUCH AS WORD PROCESSORS, TYPEWRITERS, PERSONAL COMPUTERS, CALCULATORS, FURNITURE, COPIERS, MACHINERY, AUTOMOTIVE EQUIPMENT, AND ADP EQUIPMENT (EXCLUDING ADP SOFTWARE).	1751,1752,1753,1754,1755,1756	

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC	NUMB	BAL		CLASS
P	1751	EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	DR THE VALUE OF ALL CAPITALIZED EQUIPMENT IN-USE IN THE AGENCIES EXCEPT FOR THOSE SEPARATELY ACCOUNTED FOR IN ACCOUNTS 1752, 1753, 1754, 1755 AND 1756.	
P	1752	EQUIPMENT - PENDING DISPOSAL	DR THE VALUE OF ALL CAPITALIZED EQUIPMENT IN THE AGENCIES NO LONGER IN USE, INTENDED FOR TRADE-IN, SALE, OR TO BE DECLARED EXCESS.	
P	1753	CENTRAL LIBRARY - EQUIPMENT & BOOKS	DR THE VALUE OF BOOKS ACQUIRED FOR A PERMANENT COLLECTION AND OTHER EQUIPMENT USED IN THE LIBRARY, AND ADJUSTMENTS OF THE VALUE BASED UPON PERIODIC INVENTORY AS SET FORTH IN THE PERSONAL PROPERTY MANAGEMENT MANUAL.	
P	1754	FEDERAL PROPERTY IN CUSTODY OF CONTRACTORS	DR THE VALUE OF FEDERALLY OWNED PROPERTY IN THE CUSTODY OF CONTRACTORS.	
P	1755	FEDERAL PROPERTY IN CUSTODY OF GRANTEES	DR THE VALUE OF FEDERALLY OWNED PROPERTY IN THE CUSTODY OF GRANTEES.	
P	1756	IT (ADP & TC) EQUIPMENT IN USE	DR THE VALUE OF (OWNED) CAPITALIZED EQUIPMENT IN USE IN A DATA PROCESSING OR TELECOMMUNICATION CENTRAL FACILTIY, A USER FACILITY OR WORK STATION. EQUIPMENT CONSISTS OF COMPUTER AND TELECOMMUNICATIONS HARDWARE AND OTHER DATA PROCESSING EQUIPMENT INCLUDING SPECIAL PURPOSE FURNITURE.	
P	1759	ACCUMULATED DEPRECIATION ON EQUIPMENT	CR ACCUMULATES DEPRECIATION CHARGED TO EXPENSE FOR EQUIPMENT.	U



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TYPE REC	ACCT NUMB	ACCOUNT TITLE	NOR BAL	DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P	1810	ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	DR	THE AMOUNT OF ASSETS BEING LEASED UNDER TERMS WHICH ARE ESSENTIALLY EQUIVALENT TO AN INSTALLMENT PURCHASE.		
P	1819	ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE	CR	ACCUMULATED DEPRECIATION CHARGED TO EXPENSE FOR ASSETS UNDER CAPITAL LEASE.		U
P	1820	LEASEHOLD IMPROVEMENTS	DR	THE COST OF IMPROVEMENTS TO LEASED LAND, BUILDINGS, STRUCTURES, AND FACILITIES OCCUPIED BY THE GOVERNMENT AS A LESSEE, AS WELL AS EASEMENTS AND RIGHTS-OF-WAY.		
P	1829	ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS	CR	ACCUMULATES AMORTIZATION CHARGED TO EXPENSE FOR LEASEHOLD IMPROVEMENTS.		U
P	1830	IT (ADP AND TC) SOFTWARE	DR	THE CAPITALIZED AMOUNT OF ACQUIRED AND/OR INTERNALLY DEVELOPED IT (ADP AND TC) SOFTWARE.		
P	1839	ACCUMULATED AMORTIZATION ON IT (ADP AND TC) SOFTWARE	CR	ACCUMULATED AMORTIZATION CHARGED TO EXPENSE FOR IT (ADP AND TC) SOFTWARE. SOFTWARE ACQUIRED FOR RESEARCH AND DEVELOPMENT WITH NO ALTERNATIVE FUTURE USE WILL BE AMORTIZED OVER THE PERIOD OF THE PROJECT AS OPPOSED TO THE NORMAL LIFE CYCLE AMORTIZATION.		U
P	1840	OTHER NATURAL RESOURCES	DR	THE COST OR APPRAISED VALUE OF NATURAL RESOURCES OTHER THAN LAND. (ACCOUNT USED GOVERNMENT-WIDE, BUT NOT PRESENTLY USED BY HHS.)		
P	1849	ALLOWANCE FOR DEPLETION	CR	THE REDUCTION OF AN ESTIMATED AVAILABLE QUANTITY OF OTHER NATURAL RESOURCES. (ACCOUNT USED GOVERNMENT-WIDE, BUT NOT PRESENTLY USED BY HHS.)		
P	1890	OTHER FIXED ASSETS	DR	THE VALUE OF FIXED ASSETS NOT OTHERWISE CLASSIFIED ABOVE, SUCH AS STATUES, MONUMENTS, AND ARTWORK.		

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC	NUMB	BAL		CLASS
T	1900 OTHER ASSETS, NET	DR THESE ACCOUNTS ARE TO REFLECT THE VALUE OF ASSETS OTHER THAN THOSE SPECIFIED ABOVE, LESS ALLOWANCE FOR LOSS.	1920,1921,1922,1930,1940,1990	
P	1920 UNREQUISITIONED AUTHORIZED APPROPRIATIONS	DR REPRESENTS UNREQUISITIONED DISBURSING AUTHORITY AS PROVIDED FOR IN LIQUIDATING CASH AUTHORITY GRANTED BY CONGRESS.		
P	1921 RECEIVABLE FROM APPROPRIATIONS	DR THE AMOUNT TO BE RECEIVED FROM APPROPRIATIONS TO FUND FUTURE EXPENSES FOR WHICH THE APPROPRIATIONS ARE ALREADY AUTHORIZED BY LAW.		
P	1922 BORROWINGS RECEIVABLE FROM TREASURY	DR THE AMOUNT OF CASH TO BE RECEIVED FOR LOAN PROGRAMS THROUGH BORROWING FROM THE TREASURY.		
S	1930 INTRA-OFFICE TRANSFERS - ISSUED	DR THE AMOUNTS TRANSFERRED BY ONE OFFICE TO ANOTHER OFFICE WITHIN AN AGENCY, SUCH AS HEADQUARTERS, REGION OR FIELD ACCOUNTING POINT, OR A TRANSFER OF FUNDS WITHIN AN APPROPRIATION. THIS ACCOUNT WILL BE OFFSET BY ACCOUNT 1940 UPON CONSOLIDATION.	1931,1932,1933	
P	1931 WITHIN FUND TRANSFER	DR THE TRANSFER OF PROGRAM FUNDS WITHIN AN APPROPRIATION AND WITHIN AN ACCOUNTING POINT. THIS WOULD INCLUDE TRANSFERS WITHIN APPROPRIATIONS RELATED TO DIFFERENT COMMON ACCOUNT NUMBERS. THIS IS THE ISSUING ACCOUNT WHICH IS OFFSET UPON CONSOLIDATION BY RECEIVING ACCOUNT 1941.		
P	1932 ADVANCES & REIMBURSEMENTS	DR THE TRANSFER OF ADVANCE AND REIMBURSEMENT ACCOUNTS WITHIN OFFICES OF AN AGENCY. THIS IS THE ISSUING ACCOUNT WHICH IS OFFSET UPON CONSOLIDATION BY RECEIVING ACCOUNT 1942.		
P	1933 ALL OTHER TRANSFERS	DR THE TRANSFER OF ALL OTHER FUNDS OR TRANSACTIONS WITHIN OFFICES OF AN AGENCY. THIS IS THE ISSUING ACCOUNT WHICH IS OFFSET UPON CONSOLIDATION OF RECEIVING ACCOUNT 1943.		

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC	NUMB	BAL		CLASS
S	1940	INTRA-OFFICE TRANSFERS - RECEIVED	CR THE AMOUNTS RECEIVED BY ONE OFFICE FROM ANOTHER OFFICE WITHIN AN AGENCY, SUCH AS HEADQUARTERS, REGION OR FIELD ACCOUNTING POINT; OR THE RECEIPT OF FUNDS WITHIN AN APPROPRIATION. THIS ACCOUNT WILL BE OFFSET BY ACCOUNT 1930 UPON CONSOLIDATION.	1941,1942,1943
P	1941	WITHIN-FUND TRANSFER	CR THE TRANSFER OF PROGRAM FUNDS WITHIN AN APPROPRIATION AND WITHIN AN ACCOUNTING POINT. THIS WOULD INCLUDE TRANSFERS WITHIN APPROPRIATIONS RELATED TO DIFFERENT COMMON ACCOUNT NUMBERS. THIS IS THE RECEIVING ACCOUNT WHICH IS OFFSET UPON CONSOLIDATION BY ISSUING ACCOUNT 1931.	
P	1942	ADVANCES & REIMBURSEMENTS	CR THE TRANSFER OF ADVANCE AND REIMBURSEMENT ACCOUNTS WITHIN OFFICES OF AN AGENCY. THIS IS THE RECEIVING ACCOUNT WHICH IS OFFSET UPON CONSOLIDATION BY ISSUING ACCOUNT 1932.	
P	1943	ALL OTHER TRANSFERS	CR THE TRANSFER OF ALL OTHER FUNDS OR TRANSACTIONS WITHIN OFFICES OF AN AGENCY. THIS IS THE RECEIVING ACCOUNT WHICH IS OFFSET UPON CONSOLIDATION BY ISSUING ACCOUNT 1933.	
P	1990	OTHER ASSETS	DR OTHER ASSETS NOT OTHERWISE CLASSIFIED ABOVE.	
G	2000	LIABILITIES	CR THESE ACCOUNTS REPRESENT AMOUNTS OWED BY THE U.S. GOVERNMENT FOR ITEMS RECEIVED, SERVICES RENDERED, EXPENSES INCURRED, ASSETS ACQUIRED, CONSTRUCTION PERFORMED AND AMOUNTS RECEIVED BUT AS YET UNEARNED.	2100,2200,2300,2400,2500,2600,2900
S	2100	ACCRUED LIABILITIES - OTHER	CR AMOUNTS OWED FOR GOODS AND OTHER PROPERTY ORDERED AND RECEIVED, AND FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES.	2110,2120,2130,2140,2180,2190

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TYPE ACCT ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC NUMB	BAL		CLASS
P 2110 ACCOUNTS PAYABLE	CR AMOUNTS OWED TO ANOTHER FEDERAL OR NON-FEDERAL ENTITY FOR GOODS AND OTHER PROPERTY ORDERED AND RECEIVED, AND FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES.		G,N
P 2120 DISBURSEMENTS IN TRANSIT	CR THE AMOUNTS OF VOUCHER SCHEDULE PAYMENTS TRANSMITTED TO THE REGIONAL DISBURSING OFFICE FOR PAYMENT BUT NOT PROCESSED BY THE REGIONAL DISBURSING OFFICE.		G,N
P 2130 CONTRACT HOLDBACKS	CR THE AMOUNTS WITHHELD FROM GRANTEES OR CONTRACTORS PENDING COMPLETION OF RELATED CONTRACTS.		G,N
P 2140 ACCRUED INTEREST PAYABLE	CR INTEREST WHICH ACCRUES ON BORROWINGS AND OVERDUE ACCOUNTS WITH THE PASSAGE OF TIME AND IS NOT DUE GOVERNMENT AND NON-GOVERNMENT ENTITIES UNTIL A LATER PERIOD.		G,N
P 2180 LOAN GUARANTEE LIABILITY	CR THIS ACCOUNT IS THE FINANCING FUND FOR LOAN GUARANTEE PROGRAMS. ALL TRANSACTIONS THAT AFFECT THE SUBSIDY FOR LOAN GUARANTEES WILL BE RECORDED IN THIS ACCOUNT. IT REPRESENTS THE EXPECTED PRESENT VALUE OF CASH FLOWS TO AND FROM THE GOVERNEMNT FROM LOAN GUARANTEES. THE INITIAL TRANSACTION TRANSFERS THE SUBSIDY MONIES FROM THE PROGRAM FUND TO THE FINANCING FUND.		N
P 2190 OTHER ACCRUED LIABILITIES	CR AMOUNTS OF ACCOUNTS PAYABLE NOT OTHERWISE CLASSIFIED ABOVE (CONSISTS OF OUTSTANDING LIABILITIES FOR UTILITIES, RENTS AND OTHER SERVICES RENDERED BY GOVERNMENT AND NON-GOVERNMENT ENTITIES FOR WHICH A RECEIVING REPORT DOCUMENT IS NOT NORMALLY USED).		G,N

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TYPE REC	ACCT NUMB	ACCOUNT TITLE	NOR BAL	DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
T	2200	ACCRUED LIABILITIES - PAYROLL AND BENEFITS AND FECA LIABILITY	CR	THESE ACCOUNTS REFLECT ACCRUED FUNDED PAYROLL AND BENEFITS, ACCRUED UNFUNDED ANNUAL LEAVE AND FECA LIABILITY.	2210,2220	
S	2210	ACCRUED FUNDED PAYROLL AND BENEFITS	CR	THE ESTIMATED LIABILITY FOR SALARIES AND WAGES OF CIVILIANS AND COMMISSIONED OFFICERS THAT HAVE BEEN EARNED BUT ARE UNPAID AND AMOUNTS OF FUNDED ANNUAL LEAVE, SICK LEAVE, AND OTHER EMPLOYEE BENEFITS WHICH HAVE BEEN EARNED BUT ARE UNPAID. THIS ACCRUAL IS TO BE REVERSED AT THE BEGINNING OF THE SUBSEQUENT ACCOUNTING PERIOD, AND IS SUPPORTED BY THE AGENCY'S PAYROLL SYSTEM FILES.	2211,2212,2213	
P	2211	ACCRUED FUNDED PAYROLL	CR	THE ESTIMATED LIABILITY FOR SALARIES AND WAGES AND OTHER BENEFITS OF CIVILIANS AND COMMISSIONED OFFICERS THAT HAVE BEEN EARNED, BUT ARE UNPAID AT THE END OF THE MONTH.		
P	2212	ACCRUED FUNDED ANNUAL LEAVE	CR	THE LIABILITY FOR ACCUMULATED CIVILIAN ANNUAL LEAVE AND COMMISSIONED OFFICER MILITARY LEAVE WHEN SPECIFICALLY AUTHORIZED BY LAW TO REPORT THE ACCRUAL AS OBLIGATIONS ARE INCURRED.		
P	2213	ACCRUED FUNDED COMPENSATORY LEAVE	CR	THE ESTIMATED LIABILITY WHICH WILL BE PAID TO EMPLOYEES FOR COMPENSATORY LEAVE FROM FUNDS SPECIFICALLY AUTHORIZED BY LAW.		
S	2220	ACCRUED UNFUNDED LIABILITIES	CR	THE AMOUNT OF UNFUNDED LIABILITIES EXPECTED TO BE PAID FROM FUTURE YEARS' APPROPRIATIONS. INCLUDES ACCUMULATED ANNUAL LEAVE AND COMPENSATORY LEAVE WHICH HAVE BEEN EARNED AND ARE PAYABLE TO CIVILIANS AND COMMISSIONED OFFICERS FROM ALL APPROPRIATIONS/FUNDS EXCEPT THOSE SPECIFICALLY AUTHORIZED BY LAW TO RECORD ACCRUED LEAVE EARNED AS A FUNDED LIABILITY. ALSO INCLUDES ANY ACCRUED UNFUNDED FECA LIABILITY.	2221,2222,2225	

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
REC NUMB		BAL		
P	2221 ACCRUED UNFUNDED ANNUAL LEAVE	CR THE UNFUNDED LIABILITY FOR ACCUMULATED CIVILIAN ANNUAL LEAVE AND COMMISSIONED OFFICER MILIARY LEAVE THAT IS EARNED BUT UNPAID AT THE CLOSE OF THE ACCOUNTING PERIOD.		
P	2222 ACCRUED UNFUNDED COMPENSATORY LEAVE	CR THE ESTIMATE OF UNFUNDED LIABILITY FOR COMPENSATORY LEAVE EARNED BY EMPLOYEES BUT UNPAID AT THE CLOSE OF THE ACCOUNTING PERIOD.		
P	2225 ACCRUED UNFUNDED FECA LIABILITY	CR THE AMOUNT DUE TO DEPARTMENT OF LABOR FOR PAYMENTS MADE FOR FEDERAL EMPLOYEES' COMPENSATION ACT (FECA) LIABILITIES.		G
T	2300 UNEARNED REVENUE (ADVANCES)	CR PAYMENTS RECEIVED FOR GOODS OR SERVICES NOT AS YET DELIVERED.	2310,2320	
S	2310 ADVANCES FROM OTHERS	CR THE BALANCE OF AMOUNTS ADVANCED BY OTHER FEDERAL AND NON-FEDERAL ENTITIES FOR GOODS AND SERVICES TO BE FURNISHED.	2311,2312,2313,2314,2315	
P	2311 ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT THROUGH MANAGEMENT FUNDS	CR THE LIABILITY FOR THE BALANCE OF FUNDS ADVANCED FROM AGENCY APPROPRIATIONS TO COVER WITHDRAWALS OR ISSUANCE OF CHECKS UNDER A TIMING OF PAYMENTS PLAN FINANCED THROUGH A MANAGEMENT FUND.		G
P	2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE TRANSFER	CR THE LIABILITY FOR ADVANCES RECEIVED BY SF-1151 TRANSFER FROM GOVERNMENT AGENCIES FOR WHICH GOODS OR SERVICES HAVE NOT BEEN FURNISHED.		G
P	2313 ADVANCES - ALL OTHER	CR THE LIABILITY FOR THE BALANCE OF FUNDS ADVANCED BY GOVERNMENT AND NON- GOVERNMENT ENTITIES, OTHER THAN BY NON-EXPENDITURE TRANSFER OR TO BE DISBURSED UNDER A TIMING OF PAYMENTS PLAN, FOR GOODS AND SERVICES TO BE FURNISHED.		G,N
P	2314 ADVANCES - ESTIMATED ACCRUALS	DR ESTIMATED VALUE OF PERFORMANCE BY THE AGENCY UNDER THE VARIOUS PROGRAMS FINANCED BY ADVANCE PAYMENTS FROM OTHERS. THIS ACCRUAL WILL BE REDUCED AS ACTUAL PERFORMANCE IS OFFSET AGAINST THE ACTUAL ADVANCE.		G,N

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
REC NUMB		BAL		
P	2315 ADVANCES - THROUGH THIRD-PARTY DRAFTS	CR THE LIABILITY FOR THIRD-PART DRAFTS ISSUED FOR IMPREST FUND TYPE TRANSACTIONS THAT ARE TO BE PAID BY A THIRD-PARTY DRAFT VENDOR.		N
P	2320 DEFERRED CREDITS	CR REVENUE (OR INCOME) RECEIVED BUT NOT YET EARNED. IN HHS THIS INCLUDES THE AMOUNT OF PREMIUM REALIZED ON INVESTMENTS SOLD GOVERNMENT AND NON-GOVERNMENT ENTITIES WHICH WILL BE AMORTIZED IN SUBSEQUENT PERIODS.		G,N
P	2400 LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS AND UNRECONCILED CASH BALANCES	DR AMOUNTS IN DEPOSIT FUNDS, SUSPENSE ACCOUNTS AND UNDEPOSITED COLLECTIONS, INCLUDING BUDGET CLEARING ACCOUNTS AWAITING DISPOSITION OR RECLASSIFICATION. FOR HHS, THE ACCOUNT ALSO CONTAINS ANY UNRESOLVED DIFFERENCES IN AGENCY FUND BALANCES AND THAT REPORTED BY TREASURY AT YEAR-END.		N
T	2500 DEBT	CR AGENCY LIABILITY IN THE FORM OF NOTES PAYABLE AND OTHER BORROWING AGREEMENTS.	2510,2520,2530,2540,2590	
S	2510 PRINCIPAL PAYABLE TO TREASURY	CR THE AMOUNT OF LOAN PRINCIPAL PAYABLE TO TREASURY.	2511,2512	
P	2511 PRINCIPAL PAYABLE TO TREASURY - BORROWING	CR THE AMOUNT OF LOAN PRINCIPAL BORROWED FROM THE TREASURY. REPAYMENTS OF THIS BORROWING IS RECORDED IN ACCOUNT 2512.		N
P	2512 PRINCIPAL PAYABLE TO TREASURY - REPAYMENT	DR THE AMOUNT OF LOAN PRINCIPAL REPAID ON BORROWING FROM THE TREASURY.		
S	2520 BORROWING FROM FEDERAL FINANCING BANK (FFB)	CR AMOUNTS BORROWED FROM THE FFB.	2521,2522	

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
REC NUMB		BAL		
P	2521 BORROWING FROM FEDERAL FINANCING BANK (FFB) - BORROWING	CR THE PRINCIPAL AMOUNT BORROWED FROM THE FFB. REPAYMENT OF THIS BORROWING IS RECORDED IN ACCOUNT 2522.		N
P	2522 BORROWING FROM FEDERAL FINANCING BANK (FFB) - REPAYMENT	DR THE PRINCIPAL AMOUNT REPAID ON BORROWING FROM THE FFB.		
S	2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY, NET	CR BORROWINGS ISSUED TO THE PUBLIC UNDER GENERAL AND SPECIAL FINANCING AUTHORITY, NET OF PREMIUMS OR DISCOUNTS.	2531,2532	
P	2531 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY - BORROWING	CR THE PRINCIPAL AMOUNT OF BORROWINGS ISSUED UNDER SPECIAL FINANCING AUTHORITY. REDEMPTION OF THESE SECURITIES IS RECORDED IN ACCOUNT 2532.		G,N
P	2532 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY - REPAYMENT	DR THE AMOUNT REDEEMED ON SECURITIES ISSUED UNDER SPECIAL FINANCING AUTHORITY.		G,N
P	2540 PARTICIPATION CERTIFICATES	CR THE LIABILITY FOR THE AGENCY'S SHARE OF PARTICIPATION CERTIFICATES. (ACCOUNT USED GOVERNMENT-WIDE, BUT NOT PRESENTLY USED BY HHS.)		
S	2590 OTHER DEBT	CR ALL OTHER FORMS OF GOVERNMENT OBLIGATIONS, SECURED AND UNSECURED, NOT OTHERWISE CLASSIFIED ABOVE.	2591,2592	
P	2591 OTHER DEBT - BORROWING	CR THE PRINCIPAL AMOUNT OWED FOR GOVERNMENT OBLIGATIONS, SECURED AND UNSECURED, NOT OTHERWISE RECORDED IN ACCOUNTS 2511, 2521, 2531 OR 2540. REPAYMENT OF THIS BORROWING IS RECORDED IN ACCOUNT 2592.		G,N
P	2592 OTHER DEBT REPAYMENT	DR THE AMOUNT REPAID ON BORROWING RECORDED IN ACCOUNT 2591.		G,N



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TYPE ACCT ACCOUNT TITLE REC NUMB	NOR DEFINITION BAL	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
S 2600 ACTUARIAL LIABILITIES	CR USED BY AGENCIES THAT ADMINISTER RETIREMENT, INSURANCE, OR OTHER ANNUITY PROGRAMS TO ACCRUE ESTIMATES OF THE PRESENT VALUE OF PROGRAM BENEFITS AND EXPENSES THAT WILL BE MADE IN THE FUTURE THAT RELATE TO SERVICES PERFORMED OR ENTITLEMENTS DUE AS OF THE BALANCE SHEET DATE. THESE ACCOUNTS ARE NOT USED TO ACCRUE AGENCY LIABILITIES FOR CONTRIBUTIONS TO THESE PROGRAMS.	2610,2620,2690	
P 2610 RETIREMENT PLANS	CR ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS FOR PENSION PLANS ADMINISTERED BY AGENCIES (E.G., U.S. CIVIL SERVICE RETIREMENT SYSTEM ADMINISTERED BY THE OFFICE OF PERSONNEL MANAGEMENT (OPM). IN COMPUTING THE LIABILITY, AGENCIES SHALL COMPLY WITH REQUIREMENTS ESTABLISHED BY 31 U.S.C. 9501, ET SEQ., AND THE ACCOUNTING GUIDANCE ISSUED PURSUANT TO THAT LAW.		
P 2620 INSURANCE PLANS	CR ACTUARIAL LIABILITY FOR FUTURE POLICY BENEFITS FOR INSURANCE PLANS ADMINISTERED BY AGENCIES (E.G., FEDERAL EMPLOYEES' GROUP LIFE INSURANCE PROGRAM ADMINISTERED BY OPM). IN COMPUTING THE LIABILITY, AGENCIES SHALL COMPLY WITH REQUIREMENTS ESTABLISHED BY STANDARD L20 OF GAO'S POLICY AND PROCEDURES MANUAL FOR GUIDANCE OF FEDERAL AGENCIES, TITLE 2.		
P 2690 OTHER ACTUARIAL LIABILITIES	CR THE ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS FOR OTHER ACTUARIAL LIABILITY PLANS ADMINISTERED BY AGENCIES (E.G., VETERANS' COMPENSATION AND VETERANS' PENSIONS, ADMINISTERED BY VA) NOT CLASSIFIED ABOVE. ACTUARIAL LIABILITY PLANS ADMINISTERED BY HHS ARE: (TO BE DETERMINED)		N,U
S 2900 OTHER LIABILITIES	CR THESE ACCOUNTS REFLECT THE AMOUNTS OF LIABILITIES NOT OTHERWISE CLASSIFIED ABOVE.	2910,2920,2930,2940,2950,2960,2970, 2990	

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TYPE ACCT ACCOUNT TITLE REC NUMB	NOR DEFINITION BAL	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P 2910 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL	CR THE VALUE OF LIENS APPROVED AND ACCEPTED AS BEING CLAIMS AGAINST ASSETS ACQUIRED THROUGH LOAN DEFAULTS.		
P 2920 CONTINGENT LIABILITIES	CR THE ESTIMATED VALUE OF A PROBABLE LOSS. INFORMATION MUST INDICATE IT IS PROBABLE THAT AN ASSET HAS BEEN IMPAIRED OR A LIABILITY INCURRED; AND THE DOLLAR AMOUNT OF THE LOSS CAN BE REASONABLY ESTIMATED, OR REMOTE CONTINGENCIES SHOULD BE RECORDED IN STATISTICAL (MEMORANDUM) ACCOUNTS.		F,U
P 2930 LIABILITY FOR BORROWINGS TO BE RECEIVED	CR THE ESTIMATED AMOUNT OF FUNDS THAT AN AGENCY CAN BORROW FROM TREASURY TO COVER THE COST OF LOANS TO BE DISBURSED.		
P 2940 CAPITAL LEASE LIABILITY	CR THE PRESENT VALUE OF LIABILITIES FOR ASSETS ACQUIRED UNDER A LEASE AGREEMENT WHICH MEETS THE TEST FOR CAPITALIZING THE ASSETS.		
P 2950 LIABILITY FOR SUBSIDY RELATED TO UNDISBURSED LOANS	CR THE AMOUNT OF SUBSIDY OWED BY THE FINANCING FUND FOR DIRECT AND GUARANTEED LOANS WHICH HAVE NOT BEEN DISBURSED. THIS LIABILITY WILL BE LIQUIDATED WHEN THE LOAN IS DISBURSED. IF THE LOAN IS NOT DISBURSED, THE ACCRUED SUBSIDY MUST BE REMOVED FROM THE FINANCING FUND.		
P 2960 ACCOUNTS PAYABLE CANCELLED	CR THIS ACCOUNT IS USED TO RECLASSIFY ACCOUNTS PAYABLE WHICH HAVE BEEN CANCELLED UNDER REQUIREMENTS OF P.L. 101-510 FROM REGULAR ACCOUNTS PAYABLE TO CANCELLED ACCOUNTS PAYABLE.		G,N
P 2970 RESOURCES PAYABLE TO TREASURY	CR LIQUIDATING FUND ASSETS IN EXCESS OF LIABILITIES THAT ARE BEING HELD AS WORKING CAPITAL. AFTER LIQUIDATING ALL LIABILITIES, THESE FUNDS WILL BE RETURNED TO TREASURY.		

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TYPE REC	ACCT NUMB	ACCOUNT TITLE	NOR BAL	DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P	2990	OTHER LIABILITIES	CR	OTHER LIABILITIES NOT OTHERWISE CLASSIFIED.		G,N
G	3000	EQUITY	DC	THESE ACCOUNTS REPRESENT THE DIFFERENCE BETWEEN THE ASSETS AND LIABILITIES OF THE U.S. GOVERNMENT.	3100,3105,3200,3300,3400,3500,3501,3600	
P	3100	APPROPRIATED CAPITAL	CR	NET AMOUNTS APPROPRIATED BY THE CONGRESS. THIS ACCOUNT ALSO CONTAINS THE BALANCES OF FUNDS TRANSFERRED FROM AND TO OTHER AGENCIES, AND TRANSFERS FROM AND TO APPROPRIATIONS AND FUNDS.		
P	3105	APPROPRIATED CAPITAL FUNDING CANCELLED PAYABLES	DR	THIS ACCOUNT IS USED TO RECORD APPROPRIATED CAPITAL FUNDING PAYMENT OF ACCOUNTS PAYABLE WHICH HAD BEEN CANCELLED UNDER REQUIREMENTS OF P.L. 101-510.		
T	3200	INVESTED CAPITAL	CR	THE NET INVESTMENT OF THE GOVERNMENT RELATED TO THE AGENCY AS A WHOLE OR TO A SINGLE APPROPRIATION.	3210,3220,3230	
S	3210	CAPITAL INVESTMENTS	CR	REPRESENTS THE INITIAL INVESTMENT TO COMMENCE OPERATIONS, REVENUES AND EXPENSES TRANSFERRED TO THIS ACCOUNT, AND FUNDS RETURNED TO TREASURY.	3211,3212,3213	
P	3211	INVESTMENT IN CAPITAL ASSETS	CR	AMOUNT INVESTED IN PROPERTY AND OTHER CAPITALIZED ASSETS, SUCH AS LEASEHOLD IMPROVEMENTS AND BOOKS AND MATERIALS PURCHASED FOR PERMANENT RETENTION IN LIBRARIES.		
P	3212	FEDERAL PROPERTY IN CUSTODY OF OTHERS	CR	THE VALUE OF FEDERAL PROPERTY ACQUIRED BY CONTRACTORS AND GRANTEES, AND ADJUSTMENTS FOR DISPOSAL ACTIONS, SUCH AS SALE, DONATION OR TRANSFER OF POSSESSION TO HHS AGENCIES.		
P	3213	APPROPRIATED FOR REVOLVING AND MANAGEMENT FUNDS	CR	THE INITIAL AND SUBSEQUENT CAPITALIZATION OF REVOLVING OR MANAGEMENT FUNDS.		

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TYPE ACCT ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC NUMB	BAL		CLASS
P 3220 TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT	CR THE NET BOOK VALUE, OR FAIR MARKET VALUE IF UNKNOWN, OF PROPERTY TRANSFERRED-IN FROM ANOTHER FEDERAL ACTIVITY WITHOUT REIMBURSEMENT.		U
P 3230 TRANSFERS-OUT TO OTHERS WITHOUT REIMBURSEMENT	DR THE NET BOOK VALUE OF PROPERTY TRANSFERRED-OUT TO ANOTHER FEDERAL ACTIVITY WITHOUT REIMBURSEMENT.		U
S 3300 RESULTS OF OPERATIONS	DC THESE ACCOUNTS REFLECT THE CUMULATIVE AND NET RESULTS OF OPERATIONS	3310,3320	
P 3310 CUMULATIVE RESULTS OF OPERATIONS	DC THE NET DIFFERENCE SINCE THE INCEPTION OF THE ACTIVITY BETWEEN (1) EXPENSES AND LOSSES AND (2) FINANCING SOURCES INCLUDING APPROPRIATIONS, REVENUES AND GAINS.		
P 3320 NET RESULTS OF OPERATIONS	DC USED TO REFLECT AT YEAR-END THE FISCAL YEAR'S RESULTS OF EACH APPROPRIATION OR FUND FROM OPERATING ACCOUNTS.		
P 3400 DONATIONS AND OTHER ITEMS	CR THE TOTAL FAIR MARKET VALUE OF ALL DONATIONS RECEIVED BY THE REPORTING ENTITY. DONATIONS ARE NON-RECIPROCAL TRANSFERS OF ASSETS FROM STATE, LOCAL OR FOREIGN GOVERNMENTS, INDIVIDUALS, OR OTHERS NOT RELATED TO THE FEDERAL GOVERNMENT.		
P 3500 DEFERRED LIQUIDATING CASH AUTHORITY	DR THE AMOUNT OF LIQUIDATING CASH DISBURSING AUTHORITY THAT HAS NOT BEEN TRANSFERRED BY THE U.S. TREASURY TO THE EXPENDITURE ACCOUNT BY YEAR-END. THIS ACCOUNT IS USED FOR A SINGLE YEAR-END CLOSING ENTRY AND SHALL BE REVERSED TO OPEN NEW GENERAL LEDGER ACCOUNTS IN THE SUCCEEDING FISCAL YEAR.		
P 3501 FUTURE FUNDING REQUIREMENTS	DR THIS ACCOUNT REPRESENTS THE AMOUNT OF FUNDING NEEDED FOR LIABILITIES (1) WHICH ARE NOT FUNDED BY PRESENT OR PAST APPROPRIATIONS OR OTHER FUNDING SOURCES AND (2) FOR WHICH NO FUNDING SOURCES HAVE YET BEEN AUTHORIZED BY LAW OR REGULATION. IT IS SUBTRACTED FROM EQUITY (NET POSITION) IN THE STATEMENT OF FINANCIAL POSITION.		

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TYPE ACCT ACCOUNT TITLE REC NUMB	NOR DEFINITION BAL	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
G 4000 BUDGETARY	DR THESE ACCOUNTS REFLECT BUDGETARY OPERATIONS AND CONDITIONS FROM THE TIME APPROPRIATIONS ARE REALIZED UNTIL THEY ARE EXPENDED.	4001,4032,4034,4042,4044,4047,4060, 4070,4110,4130,4140,4147,4150,4160, 4170,4180,4190,4201,4210,4215,4220, 4225,4230,4240,4250,4255,4260,4270, 4310,4320,4350,4390,4395,4410,4420, 4430,4450,4510,4520,4530,4540,4550, 4570,4580,4590,4610,4620,4630,4650, 4700,4800,4900	
P 4001 ANTICIPATED TOTAL RESOURCES	DR THE ACCOUNT USED (FOR YEAR-END CLOSING) TO CONSOLIDATE THE TOTAL AMOUNT OF RESOURCES EXPECTED TO BE RECEIVED BY THE FINANCING FUND FROM ALL SOURCES (PROGRAM FUND RECEIPTS, BORROWING FROM TREASURY, COLLECTIONS OF PRINCIPAL AND COLLECTIONS OF LOAN INTEREST).		
P 4032 ANTICIPATED CONTRACT AUTHORITY	DR THE ESTIMATED AMOUNT OF INDEFINITE CONTRACT AUTHORITY DURING THE FISCAL YEAR THAT PERMITS A FEDERAL AGENCY TO INCUR OBLIGATIONS IN ADVANCE OF LIQUIDATING AUTHORITY.		
P 4034 ANTICIPATED REDUCTIONS TO CONTRACT AUTHORITY	CR THE ESTIMATED AMOUNTS OF REDUCTIONS DURING THE FISCAL YEAR TO CONTRACT AUTHORITY.		
P 4042 ANTICIPATED BORROWING AUTHORITY	DR THE ANTICIPATED AUTHORITY THAT PERMITS A FEDERAL AGENCY TO INCUR OBLIGATIONS AND MAKE PAYMENTS FOR SPECIFIC PURPOSES OUT OF MONIES BORROWED FROM TREASURY.		
P 4044 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY	CR THE ESTIMATED AMOUNTS OF REDUCTIONS DURING THE FISCAL YEAR TO BORROWING AUTHORITY.		
P 4047 ANTICIPATED PAYMENTS TO TREASURY	CR THE ANTICIPATED AMOUNTS TO BE PAID TO TREASURY DURING THE FISCAL YEAR.		

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TYPE REC	ACCT NUMB	ACCOUNT TITLE	NOR BAL	DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P	4060	ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES	DR	THE AMOUNT ANTICIPATED TO BE COLLECTED FROM NON-FEDERAL SOURCES IN THE CURRENT FISCAL YEAR FOR LOAN PROGRAMS (FEES, LOAN PRINCIPAL, LOAN INTEREST, RENT, AND PROCEEDS FROM THE SALE OF COLLATERAL).		U
P	4070	ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES	DR	THE AMOUNT ANTICIPATED TO BE COLLECTED FROM FEDERAL SOURCES IN THE CURRENT FISCAL YEAR FOR LOAN PROGRAMS (ACTUAL PROGRAM FUND SUBSIDY - CURRENT, ACTUAL PROGRAM FUND SUBSIDY - PERMANENT, AND INTEREST FROM TREASURY).		
S	4110	APPROPRIATIONS REALIZED, NET	DR	THESE ACCOUNTS REPRESENT THE AMOUNT OF APPROPRIATIONS SPECIFIED IN AN APPROPRIATIONS ACT AND BECOMING AVAILABLE ON OR AFTER OCTOBER 1 OF THE FISCAL YEAR.	4111,4112,4113,4114,4115,4116,4117, 4118,4119,4120,4121	
P	4111	DEBT LIQUIDATION APPROPRIATIONS	DR	AMOUNT APPROPRIATED TO LIQUIDATE DEBT AS SPECIFIED IN THE APPROPRIATION LANGUAGE.		C,P
P	4112	DEFICIENCY APPROPRIATIONS	DR	AMOUNT APPROPRIATED TO ELIMINATE A PRIOR YEAR DEFICIENCY.		
P	4113	APPROPRIATIONS RESCINDED	CR	AMOUNT OF APPROPRIATIONS RESCINDED.		C,P
P	4114	APPROPRIATIONS REALIZED BUT WITHDRAWN	DR	REFLECTS THE AMOUNT OF APPROPRIATIONS REALIZED BUT WITHDRAWN.		
P	4115	LOAN SUBSIDY APPROPRIATION - DEFINITE	DR	THE AMOUNT OF DEFINITE CURRENT BUDGET AUTHORITY APPROPRIATED BY LAW FOR LOAN SUBSIDIES IN DIRECT LOAN AND LOAN GUARANTEE PROGRAMS.		C
P	4116	ENTITLEMENT LOAN SUBSIDIES APPROPRIATION - INDEFINITE	DR	THE AMOUNT OF INDEFINITE BUDGET AUTHORITY APPROPRIATED FOR SUBSIDIES IN LOAN ENTITLEMENT PROGRAMS.		
P	4117	LOAN ADMINISTRATIVE EXPENSE APPROPRIATION - DEFINITE - CURRENT	DR	THE AMOUNT OF DEFINITE CURRENT BUDGET AUTHORITY APPROPRIATED BY LAW FOR ADMINISTRATIVE EXPENSES IN DIRECT LOAN AND LOAN GUARANTEE PROGRAMS.		C

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC NUMB		BAL		CLASS
P	4118 RE-ESTIMATED DISCRETIONARY LOAN SUBSIDY APPROPRIATION - INDEFINITE - PERMANENT	DR THE AMOUNT OF INDEFINITE PERMANENT BUDGET AUTHORITY APPROPRIATED FOR DIRECT LOAN AND LOAN GUARANTEE SUBSIDIES BASED UPON RE-ESTIMATES.		P
P	4119 OTHER APPROPRIATIONS REALIZED	DR ALL OTHER APPROPRIATIONS NOT CLASSIFIED ABOVE.		C,P
P	4120 APPROPRIATIONS ANTICIPATED - INDEFINITE	DR THE CURRENT ESTIMATE OF AMOUNTS ANTICIPATED TO BECOME AVAILABLE UNDER EXISTING LAW. THIS ACCOUNT WILL HAVE NO BALANCE AT END OF YEAR.		
P	4121 LOAN SUBSIDY APPROPRIATION - INDEFINITE - CURRENT	DR THE AMOUNT OF CURRENT INDEFINITE BUDGET AUTHORITY APPROPRIATED TO THE PROGRAM FUND FOR LOAN SUBSIDIES IN DIRECT LOAN AND LOAN GUARANTEE PROGRAMS.		C
S	4130 CONTRACT AUTHORITY	DR AMOUNTS OF AUTHORITY UNDER WHICH CONTRACTS OR OTHER OBLIGATIONS MAY BE EXECUTED IN ADVANCE OF THE RECEIPT OF AN APPROPRIATION OR IN EXCESS OF AMOUNTS OTHERWISE AVAILABLE IN A REVOLVING FUND.	4131,4132,4133,4135,4138,4139	
P	4131 CURRENT-YEAR CONTRACT AUTHORITY REALIZED - DEFINITE	DR THE AMOUNT OF STATUTORY AUTHORITY DURING THE FISCAL YEAR THAT PERMITS FEDERAL AGENCIES TO INCUR OBLIGATIONS IN ADVANCE OF APPROPRIATIONS OR COLLECTIONS WHERE A SPECIFIC SUM OR SPECIFIC AGGREGATE AMOUNT "NOT TO EXCEED" IS STATED AT THE TIME THE AUTHORITY IS GRANTED.		C,CL,CT,P,PL,PT
P	4132 CURRENT-YEAR CONTRACT AUTHORITY REALIZED - INDEFINITE	DR SPECIFIC NEW STATUTORY AUTHORITY DURING THE FISCAL YEAR THAT PERMITS A FEDERAL AGENCY TO INCUR OBLIGATIONS IN ADVANCE OF APPROPRIATIONS OR COLLECTIONS.		C,P
P	4133 ACTUAL REDUCTIONS TO CONTRACT AUTHORITY	CR THE AMOUNT OF CONTRACT AUTHORITY REDUCED BY LEGISLATION THAT CANCELS BUDGET AUTHORITY DURING THE FISCAL YEAR.		
P	4135 CONTRACT AUTHORITY CONVERTED TO CASH	CR THE AMOUNT OF FUNDS RECEIVED DURING THE FISCAL YEAR THAT LIQUIDATE CONTRACT AUTHORITY.		

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TYPE ACCT REC NUMB	ACCOUNT TITLE	NOR DEFINITION BAL	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P	4138 RESOURCES REALIZED FROM CONTRACT AUTHORITY	DR THE AMOUNT OF FUNDS RECEIVED DURING THE FISCAL YEAR TO FUND CONTRACT AUTHORITY AT THE TIME OF DISBURSEMENT. THESE WILL BE CONTRA TO BUDGETARY RESOURCES RECEIVED TO LIQUIDATE CONTRACT AUTHORITY.		
P	4139 CONTRACT AUTHORITY CARRIED FORWARD	DR THE AMOUNT OF CONTRACT AUTHORITY CARRIED FORWARDED INTO THE NEXT FISCAL YEAR.		
S	4140 BORROWING AUTHORITY	DR STATUTORY AUTHORITY THAT PERMITS A FEDERAL AGENCY TO INCUR OBLIGATIONS AND TO MAKE PAYMENTS FOR SPECIFIED PURPOSES FROM THE PROCEEDS OF BORROWED FUNDS.	4141,4142,4143,4145,4148,4149	
P	4141 CURRENT-YEAR BORROWING AUTHORITY REALIZED - DEFINITE	DR THE AMOUNT OF STATUTORY AUTHORITY DURING THE FISCAL YEAR THAT PERMITS FEDERAL AGENCIES TO INCUR OBLIGATIONS AND MAKE PAYMENTS TO LIQUIDATE THE OBLIGATIONS OUT OF BORROWED MONIES WHERE A SPECIFIC SUM OR A SPECIFIC AGGREGATE AMOUNT "NOT TO EXCEED" IS STATED AT THE TIME THE AUTHORITY IS GRANTED.		C
P	4142 CURRENT-YEAR BORROWING AUTHORITY REALIZED - INDEFINITE	DR NEW STATUTORY AUTHORITY DURING THE FISCAL YEAR THAT PERMITS A FEDERAL AGENCY TO INCUR OBLIGATIONS AND MAKE PAYMENTS FOR SPECIFIED PURPOSES OUT OF BORROWED MONIES WHERE A SPECIFIC SUM IS NOT STATED WHEN THE AUTHORITY IS GRANTED BUT IS DETERMINABLE ONLY AT SOME FUTURE DATE, SUCH AS AN APPROPRIATION OF ALL OR PART OF THE RECEIPTS FROM A CERTAIN SOURCE.		C,CL,CT,P,PL,PT
P	4143 ACTUAL REDUCTIONS TO BORROWING AUTHORITY	CR THE AMOUNT OF BORROWING AUTHORITY REDUCED BY LEGISLATION THAT CANCELS BUDGET AUTHORITY DURING THE FISCAL YEAR.		C,CL,CT,P,PL,PT
P	4145 BORROWING AUTHORITY CONVERTED TO CASH	CR THE AMOUNT OF NONEXPENDITURE TRANSFERS DURING THE FISCAL YEAR THAT REDUCE BORROWING AUTHORITY.		



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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC NUMB		BAL		CLASS
P	4147 ACTUAL PAYMENTS TO TREASURY	CR AMOUNTS PAID TO TREASURY DURING THE FISCAL YEAR.		
P	4148 RESOURCES REALIZED FROM BORROWING AUTHORITY	DR THE AMOUNT DRAWN DURING THE FISCAL YEAR TO FUND BORROWING AUTHORITY AT THE TIME OF DISBURSEMENT.		
P	4149 BORROWING AUTHORITY CARRIED FORWARD	DR THE AMOUNT OF BORROWING AUTHORITY CARRIED FORWARD INTO THE NEXT FISCAL YEAR.		
P	4150 REAPPROPRIATIONS	DR THE AMOUNT OF NEW BUDGET AUTHORITY DERIVED FROM A LAW THAT EXTENDS THE AVAILABILITY OF UNOBLIGATED BUDGET AUTHORITY THAT HAS EXPIRED OR WOULD OTHERWISE EXPIRE.		PT
P	4160 ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY	DC THE NET AMOUNT OF ANTICIPATED NONEXPENDITURE TRANSFERS OF CURRENT-YEAR AUTHORITY TO OR FROM APPROPRIATIONS AND FUNDS.		PT
P	4170 TRANSFERS - CURRENT-YEAR AUTHORITY	DC THE NET AMOUNT OF REALIZED NONEXPENDITURE TRANSFERS OF CURRENT-YEAR AUTHORITY TO OR FROM APPROPRIATIONS AND FUNDS.		C,P
P	4180 ANTICIPATED TRANSFERS - PRIOR-YEAR AUTHORITY	DC THE NET AMOUNT OF ANTICIPATED NONEXPENDITURE TRANSFERS OF PRIOR YEAR UNOBLIGATED BALANCES TO OR FROM APPROPRIATIONS AND FUNDS.		P
P	4190 TRANSFERS - PRIOR-YEAR AUTHORITY	DC THE NET AMOUNT OF REALIZED NONEXPENDITURE TRANSFERS TO OR FROM PRIOR-YEAR APPROPRIATIONS AND FUNDS.		P
P	4201 TOTAL ACTUAL RESOURCES - COLLECTED	DR THIS ACCOUNT IS USED TO CONSOLIDATE THE TOTAL AMOUNT OF ACTUAL RESOURCES COLLECTED FROM ALL SOURCES.		P
P	4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME	DR THE ESTIMATE OF REIMBURSEMENTS EXPECTED TO BE EARNED DURING THE CURRENT FISCAL YEAR WHICH ARE SUBJECT TO OMB APPORTIONMENT, AND OTHER AUTHORIZED REIMBURSEMENTS AND/OR OTHER INCOME FOR WHICH CURRENT FISCAL YEAR OBLIGATIONAL AUTHORITY IS AUTOMATICALLY ESTABLISHED ON THE BASIS OF CUSTOMER ORDERS RECEIVED.		P

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TYPE REC	ACCT NUMB	ACCOUNT TITLE	NOR BAL	DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P	4215	ANTICIPATED TRUST FUND EXPENDITURE TRANSFERS	DR	THE AMOUNT OF ANTICIPATED APPROPRIATION EXPENDITURE TRANSFERS FROM A TRUST FUND TO A GENERAL FUND DURING THE FISCAL YEAR.		
P	4220	REIMBURSABLE ORDERS ACCEPTED	DR	THE TOTAL AMOUNT OF REIMBURSABLE ORDERS ACCEPTED AND UNEARNED. THIS ACCOUNT REPRESENTS THE AMOUNT OF GOODS AND/OR SERVICES TO BE FURNISHED FOR OTHER GOVERNMENT AGENCIES OR THE PUBLIC. AT THE TIME GOODS AND/OR SERVICES ARE FURNISHED, THE AMOUNT BECOMES REIMBURSEMENTS EARNED.		P
P	4225	APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE	DR	THE AMOUNT OF UNCOLLECTED EXPENDITURE TRANSFERS FROM A TRUST FUND TO A GENERAL FUND.		
P	4230	UNFILLED CUSTOMER ORDERS - UNOBLIGATED	DR	THE AMOUNT OF UNOBLIGATED ORDERS ACCEPTED FROM OTHER ACCOUNTS WITHIN THE GOVERNMENT FOR GOODS AND SERVICES TO BE FURNISHED ON A REIMBURSABLE BASIS. WHEN OBLIGATED THE AMOUNTS BECOME UNFILLED CUSTOMER ORDERS - OBLIGATED UNTIL SUCH TIME AS THE SERVICE IS PERFORMED.		
P	4240	UNFILLED CUSTOMER ORDERS - OBLIGATED	DR	THE AMOUNT OF OBLIGATED ORDERS ACCEPTED FOR GOODS AND SERVICES TO BE FURNISHED ON A REIMBURSABLE BASIS. AT SUCH TIME AS THE GOODS OR SERVICES ARE FURNISHED THE AMOUNT OBLIGATED BECOMES REIMBURSEMENTS EARNED.		
P	4250	REIMBURSEMENTS AND OTHER INCOME EARNED	DR	THE AMOUNT OF REIMBURSEMENTS AND OTHER INCOME EARNED TO DATE, THROUGH THE DELIVERY OF GOODS AND PERFORMANCE OF SERVICES, WHETHER OR NOT BILLS HAVE BEEN RENDERED OR COLLECTIONS MADE.		
P	4255	REVOLVING FUND EARNED REVENUE	CR	THE AMOUNT OF EARNED REVENUE IN EXCESS OF FUND EXPENDITURES.		
S	4260	ACTUAL COLLECTIONS FROM NON-FEDERAL SOURCES	DR	SUMMARY OF ACTUAL COLLECTIONS FROM NON-FEDERAL SOURCES	4261,4262,4263,4264,4265,4266	
P	4261	ACTUAL COLLECTION OF FEES	DR	THE AMOUNT OF FEES COLLECTED DURING THE FISCAL YEAR FROM NON-FEDERAL SOURCES.		

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC	NUMB	BAL		CLASS
P	4262	ACTUAL COLLECTION OF LOAN PRINCIPAL	DR THE TOTAL AMOUNT OF LOAN PRINCIPAL COLLECTED DURING THE FISCAL YEAR FROM NON-FEDERAL SOURCES.	
P	4263	ACTUAL COLLECTION OF LOAN INTEREST	DR THE TOTAL AMOUNT OF LOAN INTEREST COLLECTED DURING THE FISCAL YEAR FROM NON-FEDERAL SOURCES FOR LOAN PROGRAMS.	
P	4264	ACTUAL COLLECTION OF RENT	DR THE TOTAL AMOUNT OF RENT COLLECTED DURING THE FISCAL YEAR FROM NON-FEDERAL SOURCES.	
P	4265	PROCEEDS FROM COLLATERAL	DR THE AMOUNT COLLECTED DURING THE FISCAL YEAR FROM THE SALE OF COLLATERAL.	P
P	4266	OTHER ACTUAL COLLECTIONS - NON-FEDERAL	DR THE AMOUNT COLLECTED DURING THE FISCAL YEAR FROM NON-FEDERAL SOURCES FOR WHICH A SPECIFIC SGL ACCOUNT HAS NOT BEEN ESTABLISHED.	
S	4270	ACTUAL COLLECTIONS FROM FEDERAL SOURCES	DR SUMMARY OF ACTUAL COLLECTIONS FROM FEDERAL SOURCES	4271,4272,4273,4274,4275,4276,4277
P	4271	ACTUAL PROGRAM FUND SUBSIDY COLLECTED - DEFINITE - CURRENT	DR THE AMOUNT OF CURRENT DEFINITE SUBSIDY COLLECTED DURING THE FISCAL YEAR BY THE FINANCING FUND FROM THE PROGRAM FUND FOR LOAN PROGRAMS.	C
P	4272	ACTUAL PROGRAM FUND SUBSIDY COLLECTED - INDEFINITE - PERMANENT	DR THE AMOUNT OF PERMANENT INDEFINITE SUBSIDY COLLECTED DURING THE FISCAL YEAR BY THE FINANCING FUND FROM THE PROGRAM FUND FOR LOAN PROGRAMS.	P
P	4273	INTEREST COLLECTED FROM TREASURY	DR THE AMOUNT OF INTEREST COLLECTED DURING THE FISCAL YEAR BY THE FINANCING FUND FROM TREASURY FOR LOAN PROGRAMS.	P
P	4274	ACTUAL PROGRAM FUND SUBSIDY COLLECTED - INDEFINITE - CURRENT	DR THE AMOUNT OF CURRENT INDEFINITE SUBSIDY COLLECTED DURING THE FISCAL YEAR BY THE FINANCING FUND FROM THE PROGRAM FUND FOR DIRECT LOAN AND LOAN GUARANTEE PROGRAMS.	C

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
REC NUMB		BAL		
P	4275 ACTUAL COLLECTIONS FROM LIQUIDATING ACCOUNT	DR THE AMOUNT THE FINANCING FUND COLLECTS DURING THE FISCAL YEAR FROM THE LIQUIDATING FUND FOR ASSUMING PRE-CREDIT REFORM LOAN PROGRAMS FOR WHICH THE TERMS HAVE BEEN MODIFIED.		C
P	4276 ACTUAL COLLECTIONS FROM FINANCING FUND	DR THE AMOUNT THE LIQUIDATING FUND COLLECTS FROM THE FINANCING FUND DURING THE YEAR FOR TRANSFERS OF MODIFIED DIRECT LOANS TO THE FINANCING FUND.		C
P	4277 OTHER ACTUAL COLLECTIONS - FEDERAL	DR THE AMOUNT COLLECTED DURING THE FISCAL YEAR FROM FEDERAL SOURCES FOR WHICH A SPECIFIC SGL ACCOUNT HAS NOT BEEN ESTABLISHED.		C
P	4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS	DR ESTIMATED CANCELLATIONS OR DOWNWARD ADJUSTMENTS OF PRIOR YEAR OBLIGATIONS ANTICIPATED FOR RECOVERY IN THE CURRENT FISCAL YEAR.		D,R
P	4320 ACTUAL RECOVERIES OF PRIOR YEAR OBLIGATIONS	CR THE ACTUAL AMOUNT OF ANY CANCELLATIONS OR ADJUSTMENTS DOWNWARD SINCE OCTOBER 1 OF THE CURRENT FISCAL YEAR FOR OBLIGATIONS REPORTED IN PRIOR YEARS. THIS ACCOUNT APPLIES TO THE UNEXPIRED PORTION OF MULTI-YEAR AND NO-YEAR APPROPRIATIONS ONLY.		C,P
P	4350 CANCELLED AUTHORITY	CR THE AMOUNT OF APPROPRIATION AUTHORITY WHICH IS CANCELLED FIVE YEARS AFTER THE END OF A CURRENT YEAR OR A MULTI-YEAR APPROPRIATION WITH A SET LIFE. (USED GOVERNMENT-WIDE, BUT NOT PRESENTLY USED BY HHS.)		NR
S	4390 BALANCE AVAILABLE FOR RESTORATION, WRITEOFF AND WITHDRAWAL	DC THE NET DIFFERENCE BETWEEN AMONTS PREVIOUSLY WRITTEN OFF WHICH HAVE BEEN RESTORED TO THE ACCOUNT DURING THE CURRENT FISCAL YEAR AND AMOUNTS ACTUALLY WRITTEN OFF TO DATE AS TRANSACTIONS OF THE CURRENT FISCAL YEAR.	4391,4392	
P	4391 RESTORATIONS, WRITEOFFS AND WITHDRAWALS	DC AMOUNT AVAILABLE FOR OBLIGATION DURING THE YEAR THAT CEASED TO BE AVAILABLE DURING OR AT THE END OF THE FISCAL YEAR, OTHER THAN AMOUNTS RESCINDED BY LAW. INCLUDES UNOBLIGATED BALANCES EXPIRING FOR OBLIGATION, AMOUNTS WRITTEN OFF OR WITHDRAWN BY ADMINISTRATIVE ACTION, UNOBLIGATED BALANCES RETURNED TO UNAPPROPRIATED RECEIPTS, AMOUNTS WITHDRAWN/LAPSED FROM LIQUIDATING APPROPRIATIONS.		C,P

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC NUMB		BAL		CLASS
P	4392 RESCISSIONS	CR THE AMOUNT OF BUDGETARY RESOURCES RESCINDED BY ENACTED LEGISLATION.		NR
P	4395 AUTHORITY UNAVAILABLE PURSUANT TO PUBLIC LAW	CR AUTHORITY WHICH HAS BEEN TEMPORARILY WITHHELD BY REASON OF SPECIFIC STATUTORY RESTRICTIONS AND MAY NOT BE USED UNTIL THE SPECIFIC LEGAL REQUIREMENTS ARE MET.		NR
P	4410 BUDGETARY RESOURCES - NOT AVAILABLE PURSUANT TO PUBLIC LAW	CR APPROPRIATIONS/REAPPROPRIATIONS WHICH HAVE BEEN WITHHELD BY REASON OF SPECIFIC STATUTORY RESTRICTIONS AND MAY NOT BE USED UNTIL THE SPECIFIC LEGAL REQUIREMENTS ARE MET.		
P	4420 UNAPPORTIONED AUTHORITY - PENDING RECISSION	CR THE TOTAL AMOUNT OF BUDGETARY RESOURCES WITHHELD PENDING RECISSION ACTION BY THE CONGRESS.		
P	4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL	CR THE AMOUNT OF BUDGETARY AUTHORITY SPECIFICALLY WITHHELD FROM APPORTIONMENT BY THE OFFICE OF MANAGEMENT AND BUDGET.		
P	4450 UNAPPORTIONED AUTHORITY - AVAILABLE	CR APPROPRIATED FUNDS NOT YET APPORTIONED BY THE OMB ON A QUARTERLY OR OTHER APPROVED BASIS. THE ACCOUNT IS REDUCED AS APPORTIONMENTS AND APPORTIONMENT RESERVES ARE ESTABLISHED.		D,R
S	4510 APPORTIONMENTS	CR THE AMOUNTS APPORTIONED BY OMB AS CATEGORY A AND B APPORTIONMENTS THAT ARE AVAILABLE FOR ALLOTMENT. USED TO ACCOUNT FOR CATEGORIES AND AVAILABILITY IN CURRENT OR SUBSEQUENT QUARTERS.	4511,4512	
P	4511 APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT QUARTER	CR AMOUNTS APPORTIONED BY OMB AS CATEGORY A AND B APPORTIONMENTS THAT ARE AVAILABLE FOR ALLOTMENT IN THE CURRENT QUARTER.		A,AD,AR,B,BD,BR

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC NUMB		BAL		CLASS
P	4512 APPORTIONMENT AVAILABLE FOR DISTRIBUTION - SUBSEQUENT QUARTERS	CR AMOUNTS APPORTIONED BY OMB AS CATEGORY A AND B APPORTIONMENTS THAT ARE AVAILABLE FOR ALLOTMENT IN SUBSEQUENT QUARTERS.		A,AD,AR,B,BD,BR
P	4520 ALLOCATIONS TO OTHERS	CR APPORTIONED FUNDS TRANSFERRED TO OTHER AGENCIES FOR THE ACCOMPLISHMENT OF WORK OR PROJECTS IN ACCORDANCE WITH BUDGET AUTHORITY AND NEGOTIATED AGREEMENTS TO CARRY OUT THE PURPOSES OF THE PARENT APPROPRIATION OR FUND. TRANSFERS ARE MADE BY SF-1151 FOR WHICH TREASURY HAS ESTABLISHED TRANSFER APPROPRIATION ACCOUNTS.		
P	4530 ALLOCATIONS FROM OTHERS	DR FUNDS APPORTIONED TO OTHERS AND RECEIVED BY THE AGENCY IN ACCORDANCE WITH BUDGET AUTHORITY AND NEGOTIATED AGREEMENTS TO ACCOMPLISH WORK OR PROJECTS TO CARRY OUT THE PURPOSES OF THE PARENT APPROPRIATION OR FUND. TRANSFERS ARE MADE BY SF-1151 FOR WHICH TREASURY HAS ESTABLISHED TRANSFER APPROPRIATION ACCOUNTS.		
P	4540 INTERNAL FUND DISTRIBUTIONS ISSUED	CR THE AMOUNT OF APPORTIONED AUTHORITY ALLOCATED FROM THE DEPARTMENT LEVEL TO INTERMEDIATE LEVELS. FOR HHS THIS ACCOUNT IS USED TO RECORD TRANSFER OF AUTHORITY BETWEEN HHS AGENCIES.		A,AD,AR,B,BD,BR
P	4550 INTERNAL FUND DISTRIBUTIONS RECEIVED	DR THE AMOUNT OF ALLOCATIONS RECEIVED BY AN INTERMEDIATE LEVEL FROM A HEADQUARTERS LEVEL. FOR HHS THIS ACCOUNT IS USED TO RECORD TRANSFER OF AUTHORITY BETWEEN HHS AGENCIES.		A,AD,AR,B,BD,BR
S	4570 ALLOTMENTS AND ALLOWANCES ISSUED	CR THE AMOUNT OF OBLIGATIONAL AUTHORITY ALLOTTED AND ALLOWED BY AN HHS AGENCY TO A LOWER LEVEL ORGANIZATIONAL COMPONENT. THIS IS AN INTRA- AGENCY TRANSFER WHICH WILL BE OFFSET UPON CONSOLIDATION.	4571,4572	
P	4571 ALLOTMENTS ISSUED (INTRA-AGENCY)	CR ACCOUNT MAINTAINED BY AGENCY HEADQUARTERS TO PROVIDE CONTROL OVER ALLOTMENTS ISSUED TO REGIONAL/FIELD ACCOUNTING POINTS.		A,AD,AR,B,BD,BR
P	4572 ALLOWANCES ISSUED (INTRA-AGENCY)	CR ACCOUNT MAINTAINED BY AGENCY HEADQUARTERS TO PROVIDE CONTROL OVER ALLOWANCES ISSUED TO REGIONAL/FIELD ACCOUNTING POINTS.		A,AD,AR,B,BD,BR

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
REC NUMB		BAL		
S	4580 ALLOTMENTS AND ALLOWANCES RECEIVED	DR THE AMOUNT OF ALLOTMENTS AND ALLOWANCES RECEIVED FOR THE FISCAL YEAR BY AN HHS AGENCY FROM A LOWER LEVEL ORGANIZATIONAL COMPONENT. THIS IS AN INTRA-AGENCY TRANSFER WHICH WILL BE OFFSET UPON CONSOLIDATION.	4581,4582	
P	4581 ALLOTMENTS RECEIVED (INTRA-AGENCY)	DR ACCOUNT MAINTAINED BY REGIONAL/FIELD ACCOUNTING POINTS TO PROVIDE CONTROL OVER ALLOTMENTS RECEIVED FROM AGENCY HEADQUARTERS.		A,AD,AR,B,BD,BR
P	4582 ALLOWANCES RECEIVED (INTRA-AGENCY)	DR ACCOUNT MAINTAINED BY REGIONAL/FIELD ACCOUNTING POINTS TO PROVIDE CONTROL OVER ALLOWANCES RECEIVED FROM AGENCY HEADQUARTERS.		A,AD,AR,B,BD,BR
P	4590 APPORTIONMENTS - UNAVAILABLE	CR AMOUNTS ANTICIPATED AND APPORTIONED THAT WILL BECOME AVAILABLE UPON COMPLETION OF A SUBSEQUENT EVENT SUCH AS ACCEPTING A REIMBURSABLE ORDER.		A,AD,AR,B,BD,BR
S	4610 ALLOTMENTS - REALIZED RESOURCES	CR THE CURRENT PERIOD AMOUNT OF CATEGORY A AND B FUNDS AVAILABLE FOR OBLIGATION/COMMITMENT. SUBACCOUNTS OR DATA ELEMENTS MAY BE USED TO ACCOUNT FOR AVAILABILITY IN CURRENT OR SUBSEQUENT QUARTERS. ALLOWANCES MAY BE ESTABLISHED AT AN AGENCY LEVEL.	4611,4612	
P	4611 ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION	CR THE CURRENT PERIOD AMOUNT OF CATEGORY A AND B FUNDS AVAILABLE FOR OBLIGATION/COMMITMENT FOR DIRECT AND REIMBURSABLE PROGRAMS. ALLOTMENT ACCOUNTS FOR EACH APPROPRIATION AND FUND WILL BE SUPPORTED BY INDIVIDUAL SUBSIDIARY ALLOTMENT RECORDS.		A,AD,AR,B,BD,BR
P	4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	CR THE CURRENT PERIOD AMOUNT OF CATEGORY A AND B FUNDS AVAILABLE FOR OBLIGATION/COMMITMENT FOR DIRECT AND REIMBURSABLE PROGRAMS. ALLOWANCE ACCOUNTS FOR EACH APPROPRIATION AND FUND WILL BE SUPPORTED BY INDIVIDUAL SUBSIDIARY ALLOWANCE RECORDS.		A,AD,AR,B,BD,BR

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TYPE REC	ACCT NUMB	ACCOUNT TITLE	NOR BAL	DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P	4620	OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION	CR	APPROPRIATED FUNDS NOT SUBJECT TO APPORTIONMENT, THAT ARE AVAILABLE FOR COMMITMENT/OBLIGATION.		BR
P	4630	FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION	CR	APPROPRIATED FUNDS, THAT ARE NOT AVAILABLE FOR COMMITMENT/OBLIGATION.		
P	4650	ALLOTMENTS - EXPIRED AUTHORITY	CR	THE AMOUNT OF APPROPRIATION AUTHORITY WHICH EXPIRES AT THE END OF THE CURRENT-YEAR OR A MULTI-YEAR APPROPRIATION WITH A SET LIFE. (ACCOUNT USED GOVERNMENT-WIDE, BUT NOT PRESENTLY USED BY HHS.)		BR
P	4700	COMMITMENTS	CR	THE AMOUNT OF ALLOTMENT OR LOWER LEVEL AUTHORITY COMMITTED IN ANTICIPATION OF OBLIGATION.		A,AD,AR,B,BD,BR
T	4800	UNDELIVERED ORDERS	CR	THE AMOUNT OF GOODS AND SERVICES ORDERED AND OBLIGATED, BUT WHICH HAVE NOT BEEN ACTUALLY OR CONSTRUCTIVELY RECEIVED. THIS ACCOUNT INCLUDES ANY ORDERS FOR WHICH ADVANCE PAYMENT HAS BEEN MADE BUT FOR WHICH DELIVERY OR PERFORMANCE HAS NOT YET OCCURRED. UNDELIVERED ACCOUNTS FOR EACH APPROPRIATION AND FUND WILL BE SUPPORTED BY DETAILED OBJECT CLASS RECORDS.	4801,4802,4820,4830,4870,4880	
P	4801	UNDELIVERED ORDERS - UNPAID	CR	THE AMOUNT OF GOODS AND SERVICES ORDERED AND OBLIGATED WHICH HAVE NOT BEEN ACTUALLY OR CONSTRUCTIVELY RECEIVED AND FOR WHICH AMOUNTS HAVE NOT BEEN PREPAID OR ADVANCED.		A,AD,AR,B,BD,BR
P	4802	UNDELIVERED ORDERS - PAID	CR	THE AMOUNT OF GOODS AND SERVICES ORDERED AND OBLIGATED WHICH HAVE NOT BEEN ACTUALLY OR CONSTRUCTIVELY RECEIVED BUT HAVE BEEN PREPAID OR ADVANCED.		A,AD,AR,B,BD,BR



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TYPE ACCT ACCOUNT TITLE REC NUMB	NOR DEFINITION BAL	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P 4820 UNDELIVERED ORDERS - CANCELLED	DR THE AMOUNT OF UNDELIVERED ORDERS THAT WERE CANCELLED AT THE END OF THE FIFTH EXPIRED YEAR OF THE APPROPRIATION. (THIS IS A UNIQUE HHS ACCOUNT)		A,AD,AR,B,BD,BR
P 4830 UNDELIVERED ORDERS - OBLIGATIONAL ADJUSTMENTS	CR THE AMOUNT OF OBLIGATIONS, PREVIOUSLY CANCELLED, THAT WERE PAID FROM THE ONE PERCENT LIMITATION OF AN UNEXPIRED APPROPRIATION. (THIS IS A UNIQUE HHS ACCOUNT)		A,AD,AR,B,BD,BR
S 4870 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS	DR THE AMOUNT OF PAID AND UNPAID PRIOR-YEAR OBLIGATIONS IN EXCESS OF THE RELATED EXPENDED AUTHORITY NECESSARY TO LIQUIDATE THE OBLIGATIONS. THIS ACCOUNT IS USED AFTER THE YEAR OF THE ORIGINAL OBLIGATION BUT BEFORE CANCELLATION OF THE BUDGETARY AUTHORITY INVOLVED. THOUGH ITS NATURE IS AS A CONTRA ACCOUNT TO ACCOUNT 4800, THE ACCOUNT ACCUMULATES AUTHORITY FROM LIQUIDATION OF PRIOR-YEAR UNPAID AND PAID OBLIGATIONS AT AMOUNTS LESS THAN THEY WERE PLACED ON THE BOOKS.	4871,4872	
P 4871 DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED ORDERS - UNPAID	DR THE AMOUNT OF UNPAID PRIOR YEAR OBLIGATIONS IN EXCESS OF THE RELATED EXPENDED AUTHORITY NECESSARY TO LIQUIDATE THE OBLIGATIONS. THIS ACCOUNT IS USED AFTER THE YEAR OF THE ORIGINAL OBLIGATION BUT BEFORE CANCELLATION OF THE BUDGETARY AUTHORITY INVOLVED. THOUGH ITS NATURE IS AS A CONTRA ACCOUNT TO ACCOUNT 4801, THE ACCOUNT ACCUMULATES AUTHORITY FROM LIQUIDATION OF PRIOR-YEAR UNPAID OBLIGATIONS AT AMOUNTS LESS THAN THEY WERE PLACED ON THE BOOKS.		A,AD,AR,B,BD,BR
P 4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID	DR THE AMOUNT OF PAID PRIOR-YEAR OBLIGATIONS IN EXCESS OF THE RELATED EXPENDED AUTHORITY NECESSARY TO LIQUIDATE THE OBLIGATIONS. THIS ACCOUNT IS USED AFTER THE YEAR OF THE ORIGINAL OBLIGATION BUT BEFORE CANCELLATION OF THE BUDGETARY AUTHORITY INVOLVED. THOUGH ITS NATURE IS AS A CONTRA ACCOUNT TO ACCOUNT 4802, THE ACCOUNT ACCUMULATES AUTHORITY FROM LIQUIDATION OF PRIOR-YEAR PAID OBLIGATIONS AT AMOUNTS LESS THAN THEY WERE PLACED ON THE BOOKS.		A,AD,AR,B,BD,BR

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TYPE REC	ACCT NUMB	ACCOUNT TITLE	NOR BAL	DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
S	4880	UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS	CR	THE AMOUNT OF EXPENDED AUTHORITY IN EXCESS OF RELATED PRIOR-YEAR OBLIGATIONS NECESSARY TO LIQUIDATE THE PAID AND UNPAID OBLIGATIONS. THIS ACCOUNT IS USED AFTER THE YEAR OF THE ORIGINAL OBLIGATION BUT BEFORE CANCELLATION OF THE BUDGETARY AUTHORITY INVOLVED.	4881,4882	
P	4881	UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - UNPAID	CR	THE AMOUNT OF EXPENDED AUTHORITY IN EXCESS OF RELATED PRIOR-YEAR OBLIGATIONS NECESSARY TO LIQUIDATE THE UNPAID OBLIGATIONS. THIS ACCOUNT IS USED AFTER THE YEAR OF ORIGINAL OBLIGATION BUT BEFORE CANCELLATION OF THE BUDGETARY AUTHORITY INVOLVED.		A,AD,AR,B,BD,BR
P	4882	UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID	CR	THE AMOUNT OF EXPENDED AUTHORITY IN EXCESS OF RELATED PRIOR-YEAR OBLIGATIONS NECESSARY TO LIQUIDATE THE PAID OBLIGATIONS. THIS ACCOUNT IS USED AFTER THE YEAR OF ORIGINAL OBLIGATION BUT BEFORE THE CANCELLATION OF THE BUDGETARY AUTHORITY INVOLVED.		A,AD,AR,B,BD,BR
T	4900	EXPENDED AUTHORITY	CR	PAID AND UNPAID EXPENDITURES FOR: (A) SERVICES PERFORMED BY EMPLOYEES, CONTRACTORS, VENDORS, CARRIERS, GRANTEEES, LESSORS, OTHER GOVERNMENT FUNDS; (B) GOODS AND TANGIBLE PROPERTY RECEIVED, AND (C) AMOUNTS BECOMING OWED UNDER PROGRAMS FOR WHICH NO CURRENT SERVICE OR PERFORMANCE IS REQUIRED (I.E., ANNUITIES, INSURANCE CLAIMS, OTHER BENEFIT PAYMENTS). BALANCES WILL SHOW THE EXPENDITURES MADE TO GOVERNMENT AND NON-GOVERNMENT SOURCES FOR THE DIRECT AND REIMBURSABLE PROGRAMS. EXPENDITURE ACCOUNTS FOR EACH APPROPRIATION AND FUND WILL BE SUPPORTED BY DETAILED OBJECT CLASS RECORDS.	4901,4902,4920,4930,4970,4980	

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REC NUMB

NOR DEFINITION  
BAL

BASIC ACCOUNT SUBDIVIDED BY:

SUBSIDIARY  
CLASS

P 4901 EXPENDED AUTHORITY - UNPAID

CR THE UNPAID EXPENDITURES FOR: (A) SERVICES  
PERFORMED BY EMPLOYEES, CONTRACTORS, VENDORS,  
CARRIERS, GRANTEEES, LESSORS, OTHER GOVERNMENT  
FUNDS; (B) GOODS AND TANGIBLE PROPERTY RECEIVED;  
AND (C) AMOUNTS BECOMING OWED UNDER PROGRAMS FOR  
WHICH NO CURRENT SERVICE OR PERFORMANCE IS  
REQUIRED (I.E., ANNUITIES, INSURANCE CLAIMS,  
OTHER BENEFIT PAYMENTS). BALANCES WILL SHOW THE  
EXPENDITURES MADE TO GOVERNMENT AND  
NON-GOVERNMENT SOURCES FOR THE DIRECT AND  
REIMBURSABLE PROGRAMS. EXPENDITURE ACCOUNTS FOR  
EACH APPROPRIATION AND FUND WILL BE SUPPORTED BY  
DETAILED OBJECT CLASS RECORDS.

A,AD,AR,B,BD,BR

P 4902 EXPENDED AUTHORITY - PAID

CR THE PAID EXPENDITURES FOR: (A) SERVICES  
PERFORMED BY EMPLOYEES, CONTRACTORS, VENDORS,  
CARRIERS, GRANTEEES, LESSORS, OTHER GOVERNMENT  
FUNDS; (B) GOODS AND TANGIBLE PROPERTY RECEIVED;  
AND (C) AMOUNTS BECOMING OWED UNDER PROGRAMS FOR  
WHICH NO CURRENT SERVICE OR PERFORMANCE IS  
REQUIRED (I.E., ANNUITIES, INSURANCE CLAIMS,  
OTHER BENEFIT PAYMENTS). BALANCES WILL SHOW THE  
EXPENDITURES MADE TO GOVERNMENT AND  
NON-GOVERNMENT SOURCES FOR THE DIRECT AND  
REIMBURSABLE PROGRAMS. EXPENDITURE ACCOUNTS FOR  
EACH APPROPRIATION AND FUND WILL BE SUPPORTED BY  
DETAILED OBJECT CLASS RECORDS.

A,AD,AR,B,BD,BR

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TYPE REC	ACCT NUMB	ACCOUNT TITLE	NOR BAL	DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P	4920	EXPENDED AUTHORITY - CANCELLED	DR	THE AMOUNT OF ACCRUED EXPENDITURES THAT WERE CANCELLED AT THE END OF THE FIFTH EXPIRED YEAR OF THE APPROPRIATION. (THIS IS A UNIQUE HHS ACCOUNT)		A,AD,AR,B,BD,BR
P	4930	EXPENDED AUTHORITY REPORTED AGAINST TRANSFERS TO OTHER AGENCIES	CR	THE AMOUNT OTHER AGENCIES REPORT HAS BEEN EXPENDED FROM FUNDS PREVIOUSLY TRANSFERRED IN SUPPORT OF HHS PROGRAMS. (THIS IS A UNIQUE HHS ACCOUNT)		A,AD,AR,B,BD,BR
S	4970	DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY	DR	THE AMOUNT OF PAID AND UNPAID ADJUSTMENTS TO AMEND OVERSTATED EXPENDED AUTHORITY RECORDED IN A PRIOR YEAR.	4971,4972	
P	4971	DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID	DR	THE AMOUNT OF ADJUSTMENTS THAT AMEND OVERSTATED EXPENDED AUTHORITY - UNPAID RECORDED IN A PRIOR YEAR AND THAT DO NOT RESULT IN A REFUND TO THE GOVERNMENT.		A,AD,AR,B,BD,BR
P	4972	DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - REFUNDS - PAID	DR	THE AMOUNT OF CASH REFUNDS COLLECTED THAT AMEND OVERSTATED EXPENDED AUTHORITY-PAID RECORDED IN A PRIOR YEAR.		A,AD,AR,B,BD,BR
S	4980	UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY	CR	THE AMOUNT OF THE ADJUSTMENT TO AMEND UNDERSTATED PAID AND UNPAID EXPENDED AUTHORITY RECORDED IN A PRIOR YEAR.	4981,4982	
P	4981	UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID	CR	THE AMOUNT OF THE ADJUSTMENTS TO AMEND UNDERSTATED UNPAID EXPENDED AUTHORITY RECORDED IN A PRIOR YEAR.		A,AD,AR,B,BD,BR
P	4982	UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - PAID	CR	THE AMOUNT OF THE ADJUSTMENTS TO AMEND UNDERSTATED PAID EXPENDED AUTHORITY RECORDED IN A PRIOR YEAR.		A,AD,AR,B,BD,BR

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
REC NUMB		BAL		
G	5000 REVENUES AND FINANCING SOURCES	CR THESE ACCOUNTS REFLECT THE AMOUNT OF (1) INCOME EARNED FROM SALES OF GOODS AND SERVICES, INCLUDING INTEREST INCOME, (2) APPROPRIATED CAPITAL USED TO FINANCE EXPENSES, (3) DONATIONS TO THE GOVERNMENT, AND (4) RECEIPTS COLLECTED PURSUANT TO THE GOVERNMENT'S SOVEREIGN POWER TO LEVY TAXES AND FINES. EXCLUDE (1) GAIN FROM SALE OF ASSETS, (2) GAIN FROM LIQUIDATION OF LIABILITIES AT AN AMOUNT LESS THAN FACE VALUE, AND (3) OTHER NON-OPERATING GAINS COVERED IN THE 7000 SERIES OF ACCOUNTS.	5100,5200,5300,5400,5500,5600,5700,5790,5799,5800,5900,5990	
P	5100 REVENUE FROM GOODS SOLD	CR REVENUE EARNED FROM THE SALE OF ANY GOODS THAT WERE PURCHASED OR FINISHED GOODS PROCESSED FOR SALE OR USE UNDER A PROGRAM OF TRADING, MANUFACTURING, ETC. FOR HHS, THIS INCLUDES THE AMOUNTS EARNED UNDER REIMBURSABLE AGREEMENTS, CONSOLIDATED WORKING FUND BUDGETS, AND TRANSFERS FROM OTHER AGENCIES.		G,N
P	5200 REVENUE FROM SERVICES PROVIDED	CR REVENUE EARNED FROM THE SALE OF SERVICES PROVIDED, INCLUDING SALE OF POWER, TRANSPORTATION, ETC. FOR HHS, THIS INCLUDES THE AMOUNTS EARNED UNDER REIMBURSABLE AGREEMENTS, CONSOLIDATED WORKING FUND BUDGETS AND TRANSFERS FROM OTHER AGENCIES.		G,N
S	5300 INTEREST AND PENALTIES REVENUE	CR REVENUE EARNED FROM DELINQUENCIES, INVESTMENTS AND LOANS.	5301,5302,5303	
P	5301 INTEREST REVENUE EARNED - RETAINED BY AGENCY	CR INCOME EARNED FROM INTEREST ON LOANS.		N
P	5302 INTEREST REVENUE EARNED - GENERAL/TRUST FUND RECEIPTS	CR INCOME EARNED FROM FINANCING INTEREST ON SCHEDULED LOANS AND ACCOUNTS RECEIVABLE WHICH ARE TO BE RETURNED TO THE U.S. TREASURY.		G,N
P	5303 INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON DELINQUENT ACCOUNTS - GENERAL/TRUST FUND RECEIPTS	CR INCOME EARNED FROM THE INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ASSESSED ON DELINQUENT ACCOUNTS RECEIVABLE AND LOANS TO NON-GOVERNMENT DEBTORS.		N

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC NUMB		BAL		CLASS
P	5400 BENEFIT PROGRAM REVENUE	CR REVENUE RECEIVED BY AGENCIES WHICH ADMINISTER RETIREMENT PLANS, INSURANCE PLANS, AND OTHER ANNUITY PROGRAMS.		G,N
P	5500 INSURANCE AND GUARANTEE PREMIUM REVENUE	CR REVENUE EARNED FROM INSURANCE AND GUARANTEE PREMIUMS. FOR HHS, REVENUE IS EARNED FROM INSURANCE PREMIUMS ON FEDERALLY GUARANTEED LOANS TO NON-GOVERNMENT ENTITIES.		N
S	5600 DONATED REVENUE	CR REVENUE TO DONATION TRUST FUNDS FROM AUTHORIZED ACCEPTANCE FROM NON-FEDERAL SOURCES OF PAYMENTS IN CASH OR KIND TO COVER TRAVEL AND/OR SUBSISTENCE EXPENSES OF EMPLOYEES AND OTHER AUTHORIZED DONATIONS.	5601,5602,5603,5604	
P	5601 DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY AGENCY	CR AMOUNT OF AUTHORIZED ACCEPTANCE FROM NON-GOVERNMENT SOURCES OF CASH FOR DEPOSIT TO AGENCY APPROPRIATIONS TO COVER EMPLOYEE TRAVEL EXPENSES.		N
P	5602 DONATED FOR TRAVEL EXPENSE - VALUE OF SERVICES-IN-KIND	CR THE VALUE OF AUTHORIZED ACCEPTANCE FROM NON-GOVERNMENT SOURCES OF SERVICES-IN-KIND RECEIVED TO DEFRAY EMPLOYEE TRAVEL EXPENSES.		N
P	5603 DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY TRAVELER	CR AMOUNT OF AUTHORIZED ACCEPTANCE OF CASH BY THE EMPLOYEE FOR RETENTION BY HIM/HER FROM NON-GOVERNMENT SOURCES AS REIMBURSEMENT FOR TRAVEL EXPENSES.		N
P	5604 OTHER DONATED REVENUE	CR AMOUNT OF AUTHORIZED DONATIONS FROM NON-GOVERNMENT SOURCES OTHER THAN SPECIFIED FOR TRAVEL EXPENSES.		N

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TYPE ACCT ACCOUNT TITLE REC NUMB	NOR DEFINITION BAL	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P 5700 APPROPRIATED CAPITAL USED	CR THIS ACCOUNT IS A FINANCING SOURCE TO BE MATCHED AGAINST CURRENT-PERIOD EXPENSES FUNDED BY APPROPRIATIONS. THIS INCLUDES EXPENSES FUNDED BY PRIOR YEAR APPROPRIATIONS, SUCH AS (1) DEPRECIATION OF FIXED ASSETS AND CONSUMPTION OF INVENTORY RELATED TO PRIOR-YEAR PURCHASES OF FIXED ASSETS AND INVENTORY, (2) ACCRUED AND ACTUAL LOSSES ON INVENTORY WRITEDOWNS, AND (3) BAD DEBT EXPENSE RELATED TO CAPITALIZED LONG-TERM LOANS RECEIVABLE AND RELATED INTEREST.		N
P 5790 OTHER FINANCING SOURCES	DC THIS ACCOUNT IS USED TO RECORD FINANCIAL SOURCES (AS OPPOSED TO REVENUES EARNED FOR PROVISION OF GOODS AND SERVICES) NOT PROVIDED FOR IN OTHER ACCOUNTS, INCLUDING THE FINANCING SOURCE FOR SUCH EXPENSES AS DEPRECIATION OF EQUIPMENT TRANSFERRED-IN WITHOUT REIMBURSEMENT, DEPRECIATION OF DONATED ASSETS, CASH-IN-KIND EXPENSES, AND UNFUNDED PAYROLL BENEFITS.		
P 5799 ADJUSTMENT OF APPROPRIATED CAPITAL USED	DR THE AMOUNT OF ADJUSTMENT TO FINANCING SOURCES IN THE PROGRAM FUND TO REFLECT THE AMOUNT OF EXCESS SUBSIDY FUNDS RETURNED TO TREASURY BY THE FINANCING FUND.		
P 5800 TAX REVENUES	CR TAXES AND FEES RECEIVED FROM THE PUBLIC THAT RESULT FROM THE EXERCISE OF THE FEDERAL GOVERNMENT'S SOVEREIGN POWERS TO TAX. THIS INCLUDES INDIVIDUAL AND CORPORATE TAXES (INTERNAL REVENUE SERVICE COLLECTIONS), SOCIAL SECURITY/MEDICARE CONTRIBUTIONS (REPORTED BY SOCIAL SECURITY ADMINISTRATION), EXCISE, ESTATE AND GIFT TAXES, CUSTOMS DUTIES, AND ANY OTHER MISCELLANEOUS TAXES.		N
S 5900 OTHER REVENUE	CR REVENUE RECEIVED NOT OTHERWISE CLASSIFIED ABOVE.	5901,5902,5903	
P 5901 MISCELLANEOUS REVENUE - GENERAL/TRUST FUND RECEIPTS	CR AUDIT DISALLOWANCE REFUNDS FROM SYSTEMS-TYPE AUDITS AND OTHER COLLECTIONS WHICH ARE TO BE RETURNED TO THE U.S. TREASURY.		G,N

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TYPE ACCT REC NUMB	ACCOUNT TITLE	NOR DEFINITION BAL	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P	5902 INTRA-OFFICE SALES REVENUE - TRANSFERS OUT	CR INCOME EARNED FROM GOODS AND SERVICES SOLD TO ANOTHER ORGANIZATIONAL UNIT OR PROGRAM WITHIN THE SAME APPROPRIATION OR FUND. THE CONTRA-EXPENSE ENTRY IS RECORDED IN ACCOUNT 6102.		G
P	5903 REVENUE - ALL OTHER SOURCES	CR REVENUE EARNED FROM ALL OTHER SOURCES NOT SPECIFICALLY CLASSIFIED.		G,N
P	5990 CONTRA REVENUE - COLLECTED FOR OTHERS	DR THIS ACCOUNT IS USED IN CONJUNCTION WITH REVENUE ACCRUED BY AN AGENCY WHEN AMOUNTS COLLECTED MUST BE DEPOSITED TO TREASURY. IT IS USED TO ESTABLISH A CORRESPONDING LIABILITY TO TREASURY AND IS REPORTED AS A DEDUCTION FROM REVENUE ON THE AGENCY'S OPERATING STATEMENT.		
G	6000 EXPENSE	DR THE OUTFLOWS OF ASSETS OR INCURRENCE OF LIABILITIES DURING A PERIOD RESULTING FROM RENDERING SERVICES, DELIVERING OR PRODUCING GOODS, OR CARRYING OUT OTHER NORMAL OPERATING ACTIVITIES.	6100,6300,6400,6500,6600,6900	
S	6100 OPERATING/PROGRAM EXPENSES	DR OPERATIONAL AND PROGRAM COSTS INCURRED THROUGHOUT THE FISCAL YEAR. OPERATING/PROGRAM EXPENSE IS (1) THE TOTAL OUTLAY IN CASH OR ITS EQUIVALENT APPLIED IN CARRYING OUT A SPECIFIC PROGRAM OR FUNCTION, (2) THE TOTAL COST OF GOODS SOLD PLUS ALL SELLING, ADMINISTRATIVE, AND GENERAL EXPENSES APPLICABLE THERETO, AND (3) THE TOTAL COST ASSIGNABLE AGAINST OPERATING INCOME OR PROFIT.	6101,6102,6103,6104,6105,6106,6107,6108,6190,6199	
P	6101 OPERATING/PROGRAM EXPENSES	DR THE FUNDED COSTS OF OPERATIONS INCURRED DURING THE FISCAL YEAR.		G,GD,GR,N,ND,NR



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TYPE ACCT ACCOUNT TITLE REC NUMB	NOR DEFINITION BAL	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P 6102 INTRA-OFFICE PURCHASES EXPENSE - TRANSFERS IN	DR THE COST OF PURCHASES FROM ANOTHER ORGANIZATIONAL UNIT OR PROGRAM WITHIN THE SAME APPROPRIATION OR FUND. THE CONTRA-INCOME ENTRY IS RECORDED IN ACCOUNT 5902.		
P 6103 EXPENSE - COST CAPITALIZED	CR THE AMOUNT OF COSTS TO BE CAPITALIZED AS FIXED ASSETS ARE INSTALLED AND/OR CONSTRUCTION COMPLETED. THIS OFFSETTING CREDIT ACCOUNT WILL ONLY BE USED WHEN COSTS CANNOT BE EASILY ALLOCATED THROUGH THE NORMAL ACCOUNTING PROCESS.		
P 6104 EXPENSE - CASH DISCOUNTS LOST/NOT TAKEN	DR THE AMOUNT OF CASH DISCOUNTS NOT TAKEN WHEN PAYMENT IS INADVERTENTLY MADE AFTER THE DISCOUNT PERIOD HAS EXPIRED, OR WHEN THE DISCOUNT, CONVERTED TO AN EFFECTIVE ANNUAL INTEREST RATE, IS LESS THAN THE CURRENT VALUE OF FUNDS.		N,ND,NR
P 6105 EXPENSE - PRICE VARIATION/CASH DISCOUNTS TAKEN	DC THE DIFFERENCE BETWEEN THE AMOUNT CAPITALIZED (OR EXPENSED) UPON RECEIPT OF PROPERTY AND THE ACTUAL DISBURSEMENT MADE TO THE VENDOR. THIS MAY CONSIST OF A VARIATION IN PRICE AS WELL AS CASH DISCOUNTS TAKEN WHEN THE COST CAPITALIZED (OR EXPENSED) IS RECORDED AT THE GROSS VALUE RATHER THAN THE NET COST TO THE GOVERNMENT.		G,GD,GR,N,ND,NR
P 6106 EXPENSE - BAD DEBT	DR THE AMOUNT EXPENSED TO OPERATIONS WHICH IS ALSO RECORDED AS EXPENDED APPROPRIATIONS. SEE ACCOUNT 6903 FOR UNFUNDED BAD DEBT EXPENSE.		
P 6107 SUPPLIES AND MATERIALS ISSUED FROM INVENTORY	DR THE VALUE OF ISSUANCES FROM INVENTORY WHEN ISSUANCES ARE NOT CHARGED AS A COST OF GOODS.		
P 6108 EXPENSE - RECLASSIFIED AS EXTRAORDINARY ITEM	CR THE AMOUNT OF EXPENSES AN AGENCY MAY WISH TO RECLASSIFY AS EXTRAORDINARY FOR PRESENTATION ON THE STATEMENT OF OPERATIONS.		

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
REC	NUMB	BAL		
P	6190	CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS	CR THIS ACCOUNT IS USED IN CONJUNCTION WITH RECORDING BAD DEBTS EXPENSE RELATED TO ACCOUNTS RECEIVABLE HELD FOR OTHERS, COLLECTIONS ON WHICH MUST BE DEPOSITED TO TREASURY. IT IS USED AS AN OFFSET TO REDUCE THE RELATED LIABILITY AND PAYABLE TO TREASURY AND IS NETTED AGAINST BAD DEBTS EXPENSE BEFORE REPORTING THAT EXPENSE ON THE AGENCY'S OPERATING STATEMENT.	
P	6199	EXCESS SUBSIDY RETURNED	CR THE AMOUNT OF ADJUSTMENT TO SUBSIDY EXPENSE IN THE PROGRAM FUND TO REFLECT THE AMOUNT OF EXCESS SUBSIDY FUNDS RETURNED TO TREASURY BY THE FINANCING FUND AS A RESULT OF A RE-ESTIMATE.	
S	6300	INTEREST EXPENSES	DR THE EXPENSE INCURRED BY THE AGENCY FROM LATE PAYMENT OF ACCOUNTS AND LOANS PAYABLE, AND THE CURRENT INTEREST ACCRUING ON AMOUNTS OWED TO OTHERS.	6310,6320,6330
P	6310	INTEREST EXPENSES ON BORROWING FROM TREASURY	DR THE AMOUNT OF INTEREST EXPENSE INCURRED BY THE AGENCY DURING THE CURRENT FISCAL YEAR ON AMOUNTS BORROWED FROM TREASURY.	
P	6320	INTEREST EXPENSES ON SECURITIES	DR THE AMOUNT OF INTEREST EXPENSE INCURRED BY THE AGENCY DURING THE CURRENT FISCAL YEAR ON FEDERAL SECURITIES.	N
P	6330	OTHER INTEREST EXPENSES	DR THE AMOUNT OF INTEREST EXPENSE INCURRED BY THE AGENCY FROM LATE PAYMENT OF ACCOUNTS AND LOANS, AND CURRENT INTEREST ACCRUING ON AMOUNTS OWED OTHERS NOT OTHERWISE CLASSIFIED ABOVE.	N,ND,NR
P	6400	BENEFIT PROGRAM EXPENSES	DR AMOUNTS PAID TO BENEFIT PROGRAMS BY PROGRAM AGENCIES ON BEHALF OF THEIR EMPLOYEES.	
P	6500	COST OF GOODS OR SERVICES SOLD	DR THE TOTAL COST OF GOODS OR SERVICES SOLD AT POINT OF SALE INCLUDING THE INVENTORY VALUE OF COMMODITIES SOLD FROM STOCK AND ALL LABOR, MATERIAL, AND OTHER EXPENSES APPLIED TO MANUFACTURED ITEMS SOLD.	N

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TYPE ACCT ACCOUNT TITLE REC NUMB	NOR DEFINITION BAL	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
P 6600 APPLIED OVERHEAD	DR THE AMOUNT OF OVERHEAD COST DISTRIBUTED TO WORK IN PROCESS OR CONSTRUCTION IN PROCESS.		N
S 6900 OTHER EXPENSES	DR EXPENSES NOT OTHERWISE CLASSIFIED ABOVE.	6901,6902,6903,6904,6905,6906	
P 6901 EXPENSE FROM TRANSFERS TO OTHER AGENCIES	DR THE EXPENSES ACCRUED FROM TRANSFERS TO OTHER AGENCIES.		
P 6902 DEPRECIATION AND AMORTIZATION - UNFUNDED	DR THE VALUES OF UNFUNDED DEPRECIATION AND AMORTIZATION OF ASSETS (FOR REVOLVING FUNDS DEPRECIATION COSTS ARE TO BE CONSIDERED AS FUNDED IN DETERMINING REIMBURSABLE COSTS TO USING ACTIVITIES).		
P 6903 BAD DEBT EXPENSE - UNFUNDED	DR THE AMOUNT EXPENSED TO OPERATIONS BUT WHICH WILL BE RECORDED AS EXPENDED APPROPRIATIONS AT THE TIME A RECEIVABLE IS WRITTEN-OFF AS UNCOLLECTIBLE. SEE ACCOUNT 6106 FOR FUNDED BAD DEBT EXPENSE.		
P 6904 ANNUAL AND COMPENSATORY LEAVE - UNFUNDED	DR THE VALUE OF ANNUAL AND COMPENSATORY LEAVE EARNED, BUT UNFUNDED, LESS THE VALUE USED WHEN FUNDED.		N,ND,NR
P 6905 OTHER EXPENSES - UNFUNDED	DR EXPENSES INCURRED, OTHER THAN THAN THOSE RECORDED IN ACCOUNTS 6106, 6107, 6902 AND 6904 THAT ARE NOT FUNDED IN THE CURRENT FISCAL YEAR WHICH INCLUDES THE EQUIVALENT VALUE OF TRAVEL EXPENSES PROVIDED BY NON-GOVERNMENT ENTITIES BY SERVICES-IN-KIND AND CASH RETAINED BY THE TRAVELER.		
P 6906 CURRENT-YEAR UNFUNDED FECA EXPENSE	DR EXPENSE INCURRED FOR AMOUNTS PAID BY DEPARTMENT OF LABOR FOR FEDERAL EMPLOYEES' COMPENSATION ACT (FECA) FOR THE CURRENT YEAR.		G,N,U

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TYPE ACCT REC NUMB	ACCOUNT TITLE	NOR DEFINITION BAL	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
G 7000	GAINS, LOSSES, AND UNUSUAL ITEMS	DC THIS ACCOUNT REPRESENTS GAINS, LOSSES, AND UNUSUAL ITEMS NOT RECORDED IN REVENUE AND EXPENSE ACCOUNTS.	7100,7200,7300,7400,7500,7600	
T 7100	GAINS	CR GAINS ON ASSETS.	7110,7190	
S 7110	GAINS ON DISPOSITION OF ASSETS	CR THE GAIN ON THE DISPOSITION (SUCH AS SALE, EXCHANGE, CASUALTY, DISPOSAL OR RETIREMENT) OF ASSETS AND PERSONAL PROPERTY.	7111,7112	
P 7111	GAINS ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET	DR THE BOOK VALUE OF AN ASSET SOLD AT A PROFIT.		N
P 7112	GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE	CR THE PROCEEDS FROM THE SALE OF AN ASSET SOLD AT A PROFIT.		N
P 7190	OTHER GAINS	CR THE GAIN ON ASSETS RESULTING FROM EVENTS OTHER THAN DISPOSITION.		
T 7200	LOSSES	DR LOSSES ON ASSETS.	7210,7290	
S 7210	LOSSES ON DISPOSITION OF ASSETS	DR THE LOSS ON THE DISPOSITION (SUCH AS SALE, EXCHANGE, CASUALTY, DISPOSAL OR RETIREMENT) OF ASSETS AND PERSONAL PROPERTY.	7211,7212	
P 7211	LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET	DR THE BOOK VALUE OF AN ASSET SOLD AT A LOSS.		N
P 7212	LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE	CR THE PROCEEDS FROM THE SALE OF AN ASSET SOLD AT A LOSS.		N
P 7290	OTHER LOSSES	DR THE LOSS ON ASSETS RESULTING FROM EVENTS OTHER THAN DISPOSITION.		
P 7300	EXTRAORDINARY ITEMS	DC COSTS OR INCOME SO UNUSUAL IN TYPE OR AMOUNT AS TO BE ACCORDED SPECIAL TREATMENT IN THE ACCOUNT OR SEPARATE DISCLOSURE IN FINANCIAL STATEMENTS.		

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
REC	NUMB	BAL		
S	7400	PRIOR PERIOD ADJUSTMENTS	DC ADJUSTMENTS RELATING TO ACTIVITY INVOLVING GAINS OR LOSSES IN PRIOR PERIODS. INSUFFICIENT APPROPRIATIONS ON PARTICIPATION CERTIFICATE ACTIVITIES SHOULD BE INCLUDED IN THIS ACCOUNT.	7401,7402
P	7401	PRIOR-YEAR UNFUNDED FECA EXPENSE	DR EXPENSES INCURRED, BUT UNFUNDED, FOR AMOUNTS PAID BY DEPARTMENT OF LABOR FOR FEDERAL EMPLOYEES' COMPENSATION ACT (FECA) APPLICABLE TO THE PRIOR YEAR	G,N,U
P	7402	PRIOR-YEAR FUNDED FECA EXPENSE	DR EXPENSES INCURRED AND FUNDED, FOR AMOUNTS PAID BY DEPARTMENT OF LABOR FOR FEDERAL EMPLOYEES' COMPENSATION ACT (FECA) APPLICABLE TO THE PRIOR YEAR.	F,GD
P	7500	DISTRIBUTION OF INCOME - DIVIDEND	DR DISTRIBUTIONS OF INCOME, SUCH AS CERTAIN TYPES OF INCOME TRANSFERRED TO THE GENERAL FUND OF THE TREASURY, INTEREST ON CAPITAL, FRANCHISE TAXES, ETC.	
P	7600	CHANGES IN ACTUARIAL LIABILITY	DC THE AMOUNT OF INCREASE OR DECREASE IN ACTUARIAL LIABILITY.	N,U
S	8000	GOVERNMENT-WIDE MEMORANDUM ACCOUNTS	DC THIS ACCOUNT RECORDS EVENTS RELATED TO GUARANTEED LOAN PROCESSING.	8010,8015,8020,8025,8030,8035,8040,8045,8050,8053,8056,8059,8062,8065,8068,8070
P	8010	GUARANTEED LOAN LEVEL (GLL)	DR THE AMOUNT OF GUARANTEED LOAN COMMITMENTS; SUPPORTABLE BY THE SUBSIDY BUDGET AUTHORITY OF NEW COMMITMENTS, OR IN THE CASE OF NEGATIVE SUBSIDIES, THE AMOUNT AUTHORIZED BY APPROPRIATION ACTS.	
P	8015	GUARANTEED LOAN LEVEL - UNAPPORTIONED	CR THE AMOUNT OF GUARANTEED LOAN LEVEL NOT YET APPORTIONED BY OMB.	

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY CLASS
REC NUMB		BAL		
P 8020	GUARANTEED LOAN LEVEL - APPORTIONED	CR THE AMOUNT OF CATEGORY A AND B GUARANTEED LOAN LEVEL THAT IS AVAILABLE FOR ALLOTMENT.		A,B
P 8025	GUARANTEED LOAN LEVEL - ALLOTTED AND AVAILABLE TO LENDERS	CR THE AMOUNT OF CATEGORY A AND B GUARANTEED LOAN LEVEL ALLOTTED TO PROGRAM MANAGERS FOR WHICH COMMITMENTS MAY BE MADE THIS PERIOD TO LENDERS.		A,B
P 8030	GUARANTEED LOAN LEVEL - ADMINISTRATIVE COMMITMENTS PRIOR TO SIGNING CONTRACTS	CR THE AMOUNT OF CATEGORY A AND B GUARANTEED LOAN LEVEL COMMITTED IN ANTICIPATION OF SIGNING A CONTRACT.		A,B
P 8035	GUARANTEED LOAN LEVEL - CONTRACT SIGNED - UNDISBURSED BY LENDERS	CR THE AMOUNT OF CATEGORY A AND B CONTRACTS FOR GUARANTEED LOANS THAT WILL BE DISBURSED BY A LENDER.		A,B
P 8040	GUARANTEED LOAN LEVEL - DISBURSED BY LENDERS	CR THE AMOUNT OF CATEGORY A AND B GUARANTEED LOAN PRINCIPAL DISBURSED BY LENDERS.		A,B
P 8045	GUARANTEED LOAN LEVEL - UNUSED AUTHORITY	CR THE AMOUNT OF CATEGORY A AND B GUARANTEED LOAN LEVEL FOR WHICH CONTRACTS HAVE NOT BEEN SIGNED.		A,B
P 8050	GUARANTEED LOAN (GL) PRINCIPAL OUTSTANDING	CR THE AMOUNT OF GUARANTEED LOAN PRINCIPAL OUTSTANDING WITH THE LENDER. AT THE END OF THE YEAR ACCOUNTS 8053 THROUGH 8068 ARE CLOSED TO THIS ACCOUNT.		
P 8053	GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER	CR THE AMOUNT OF GUARANTEED LOAN PRINCIPAL DISBURSED DURING THE CURRENT YEAR BY LENDERS.		
P 8056	GUARANTEED LOAN REPAYMENTS AND PREPAYMENTS	DR THE AMOUNT PAID DURING THE CURRENT YEAR BY THE BORROWER TO THE LENDER AS PRINCIPAL REPAYMENT AND PREPAYMENT OF GUARANTEED LOANS.		
P 8059	GUARANTEED LOAN DEFAULT - LOAN ACQUIRED	DR THE AMOUNT OF GUARANTEED LOAN PRINCIPAL REDUCED BY TERMINATION FOR DEFAULT THIS CURRENT YEAR THAT LEADS TO THE ACQUISITION OF A LOAN RECEIVABLE BY THE AGENCY.		
P 8062	GUARANTEED LOAN DEFAULT - PROPERTY ACQUIRED	DR THE AMOUNT OF GUARANTEED LOAN PRINCIPAL REDUCED BY TERMINATIONS FOR DEFAULT THIS CURRENT YEAR THAT LEADS TO THE ACQUISITION OF PROPERTY BY THE AGENCY.		

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TYPE ACCT	ACCOUNT TITLE	NOR DEFINITION	BASIC ACCOUNT SUBDIVIDED BY:	SUBSIDIARY
REC NUMB		BAL		CLASS
P	8065 GUARANTEED LOAN DEFAULT - CLAIM PAYMENT ONLY	DR THE AMOUNT OF GUARANTEED LOAN PRINCIPAL REDUCED BY TERMINATIONS FOR DEFAULT THIS CURRENT YEAR THAT LEADS TO CLAIM PAYMENTS BY THE AGENCY THAT DOES NOT RESULT IN THE ACQUISITION OF A LOAN RECEIVABLE OR PROPERTY.		
P	8068 GUARANTEED LOAN ADJUSTMENTS	DC THE AMOUNT OF GUARANTEED LOAN PRINCIPAL REDUCED OR INCREASED THIS CURRENT YEAR BY REASONS OTHER THAN REPAYMENT OR DEFAULT, I.E., OUTSTANDING PRINCIPAL BALANCES OF GUARANTEED LOANS TRANSFERRED TO OR RECEIVED FROM OTHER ACCOUNTS.		
P	8070 GUARANTEED LOAN PRINCIPAL TO BE COLLECTED	DR THE AMOUNT OF GUARANTEED LOAN PRINCIPAL OUTSTANDING WITH THE LENDER.		
S	9000 HHS MEMORANDUM ACCOUNTS	DC SUMMARY OF HHS MEMORANDUM ACCOUNTS	9001,9012,9016,9062,9066,9501,9700,9771,9999	
P	9001 AUTHORITY TO DRAW FUNDS	DR THE AMOUNT OF FUNDS WHICH CAN BE DRAWN FROM TREASURY FOR A TRUST FUND.		NR
P	9012 GUARANTEED LOANS	DR TO BE SUPPLIED		NR
P	9016 ACQUIRED COLLATERAL	DR TO BE SUPPLIED		NR
P	9062 LOANS GUARANTEED	CR TO BE SUPPLIED		NR
P	9066 COLLATERAL ACQUIRED PENDING LOAN DEFAULT	CR TO BE SUPPLIED		NR
P	9501 FUNDS NOT YET DRAWN	CR AMOUNT OF AVAILABLE AUTHORITY FOR WHICH TRUST FUNDS HAVE NOT YET BEEN DRAWN.		NR
P	9700 CONTINGENT ACCOUNTS - CONTROL	DR THIS MEMO ACCOUNT OFFSETS THE AMOUNT RECORDED IN ACCOUNT 9771.		NR
P	9771 CONTINGENT ACCOUNTS PAYABLE - DEFERRALS	CR THE AMOUNT RECOVERED BY REDUCTION OF AWARD FOR PROGRAM EXPENDITURES NOT APPROVED BY PROGRAM/GRANT OFFICIAL, BUT WHICH IS SUBJECT TO LATER RECOVERY BY THE PROGRAM PARTICIPANT.		NR
P	9999 PROGRAMMING ENTRY	DC USED TO FACILITATE PROGRAMMING FOR POSTED GENERAL LEDGER		